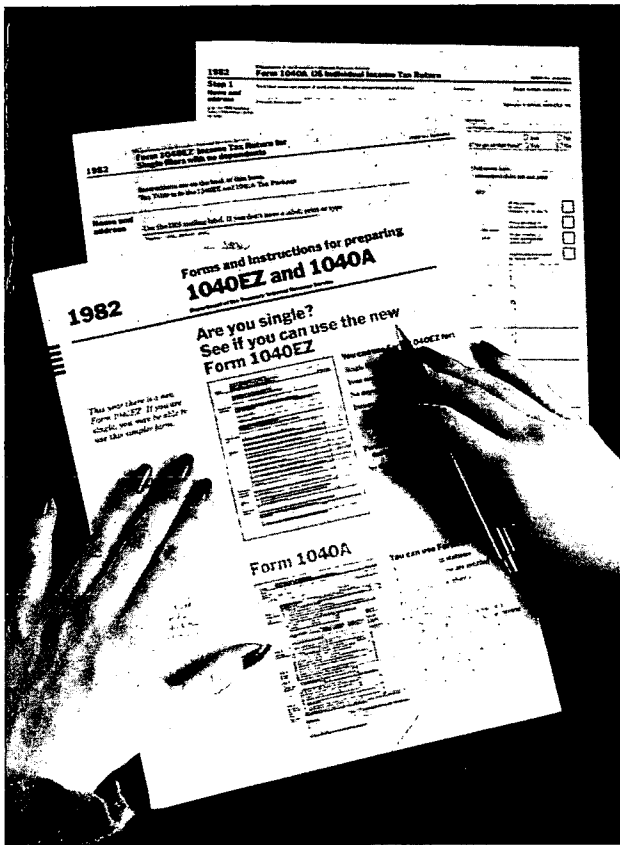


**1982 Annual Report
Commissioner and Chief Counsel
Internal Revenue Service**



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Note:

Statistical data used in the text and tables of this volume are on a fiscal year basis, unless otherwise noted. For example, data headed "1982" pertain to the fiscal year ended Sept. 30, 1982.

Graphs, charts and text figures have been rounded and may not compute precisely compared to the statistical tables, which are based on unrounded figures.

**1982 Annual Report
Commissioner and Chief Counsel
Internal Revenue Service**

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Introduction

The Internal Revenue Service was reorganized in 1982 to improve the effectiveness of top management and make the agency more responsive to the growing and changing needs of the tax system. Three new associate commissioners—for operations, policy and management and data processing—are responsible for developing, overseeing and controlling policy in their respective areas. They form a group small enough to be an effective policy-review body, yet with enough breadth of responsibility to cover all IRS functions. The associate commissioners are the senior officials the deputy commissioner and I rely on for advice in applying the IRS's resources and programs to the changing needs of tax administration.

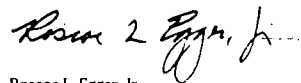
In the reorganization, we elevated our enforcement functions—examination, collection and criminal investigation—to the assistant commissioner rank to correspond to the important role they play in the continued success of our voluntary compliance system. Under this new arrangement, these enforcement activities are receiving more sharply focused, top-level attention, and the new alignment has helped us to coordinate better our overall enforcement program.

The reorganization also transferred two rulings divisions and the appeals division to the office of Chief Counsel. These changes were made to increase efficiency and coordination, achieve maximum effective use of our technical resources and align more closely administrative settlement policies with our litigating position.

We re-examined and revised our settlement procedures in tax shelter cases in an effort to give earlier and more effective recognition to litigation issues. This already has proven helpful in reducing the backlog in our administrative appeals system as well as the Tax Court. We have revised our examination procedures in an effort to close shelter cases at the lowest possible level. We have made it clear, however, that we will use vigorously the enforcement and compliance provisions of the 1981 and 1982 tax acts to assure taxpayers that others are paying their share.

During 1982 we examined in depth our priorities in planning and preparing for the rest of this decade and beyond. Computer technology is the backbone of our operations, and the program for modernizing and replacing our outmoded data processing equipment is well underway. Also underway are plans to computerize our collection process and certain aspects of our examination activities. Computerization will reduce the enormous amount of time and resources consumed by current labor intensive manual procedures in both these areas and will allow us to use our limited resources in these and other areas to the best advantage.

Our self-assessment system remains the most successful tax system the world has ever seen. As stewards of the public trust, we at the IRS are dedicated to the administration of that system as efficiently and effectively as possible.



Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Introduction

This year has been one of innovation and change for the office of Chief Counsel. We welcome to Counsel our colleagues in the appeals, individual tax and corporation tax divisions, who came to us as a result of the overall IRS reorganization. The realignment of the office of Chief Counsel has brought under common management such related activities as administrative appeals, litigation and regulations and rulings.

To ensure efficient administration of the reorganized office, a deputy chief counsel was designated to assist me in the overall supervision of Counsel activities and in the development and execution of programs. The operations division now reports to the deputy chief counsel.

The new associate chief counsel (technical) will use the new structure to improve coordination and timeliness and to reduce duplicative efforts in the legislation and regulations, employee plans and exempt organizations, corporation tax, individual tax and interpretative divisions. Similarly, all National Office litigation divisions—tax litigation, criminal tax, general litigation, disclosure litigation and general legal services—now report to a new associate chief counsel (litigation).

Transfer of the appeals division to Counsel should facilitate the flow of information and assistance between appeals officers and Counsel attorneys. As a result, we hope to develop a common approach to cases so we can make our best settlement offer earlier in the appeals process.

We also have adopted new procedures to bolster effectiveness and efficiency:

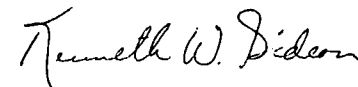
- Revenue Procedure 82-42 increases the flexibility of existing docketed case procedures by providing the maximum opportunity for appeals to resolve cases without trial.
- Increased emphasis on the simultaneous review of rulings, rather than sequential review, ensures adequate internal review with fewer delays.
- Small tax case procedures have been simplified to reduce paperwork and to accommodate the practical considerations encountered in dealing with unrepresented taxpayers in litigation.
- New procedures for setting priorities for development and clearance of regulations have been developed in coordination with the Department of the Treasury.
- The new settlement program in the tax shelter area has resulted in the closing of a significant number of tax shelter cases.

The office of Chief Counsel had an active role in assisting the Department of the Treasury and Congress in the development of the compliance portion of the Tax Equity and Fiscal Responsibility Act of 1982. Notable among the provisions that will aid the IRS's overall compliance effort are those relating to administrative summonses, entity audit of partnerships and penalties that provide, among other things, injunctive authority against promoters of abusive tax shelters.

Vigorous litigation to combat abusive shelters has resulted in notable litigating victories, which, together with the new settlement program, have brought about settlement of a large number of pending shelter cases. During 1982 the Tax Court docket increased from 46,167 cases to 53,440, only about 65 percent of last year's increase of 11,391.

We have set ambitious goals for ourselves—more settlements, more trials and more published rulings and regulations—while maintaining the high standards of practice that have always characterized the office of Chief Counsel.

Achievement of our goals depends on our most critical resource—the talented men and women who are the office of Chief Counsel. We value that resource most of all and accordingly have improved our system of incentive compensation and supported a strong program of continuing education. I look forward to the even more notable accomplishments I am confident this office will achieve in the coming year.



Kenneth W. Gideon
Chief Counsel for
the Internal Revenue Service



Collecting the Revenue

Returns Received

The IRS received and processed 170.4 million tax returns and supplemental documents during 1982. Over 95 million, or 56 percent, of all returns filed this year were individual income tax returns. Of these, 37.6 million individual taxpayers filed short Forms 1040A and 57.9 million used Forms 1040.

Tax Receipts

The IRS collected gross tax receipts of \$632.2 billion in 1982, an increase of \$25.4 billion, or 4.2 percent, over 1981. The increase was the smallest since 1976, mainly due to tax reductions under the Economic Recovery Tax Act of 1981 and the weakness of the economy.

Income taxes accounted for about two-thirds of all tax receipts. Individual income taxes of \$352.6 billion reflected an increase of \$19.8 billion, or 5.9 percent, over the prior year. Corporation income tax receipts were \$66 billion, down \$7.7 billion, or 10.5 percent.

Social security, self-employment, federal unemployment and railroad retirement taxes totaled \$168.7 billion, up \$15.8 billion, or 10.4 percent, from

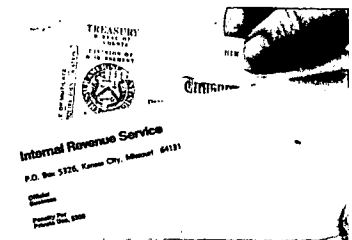
1981. The rise reflects an increase in the social security tax rate from 13.3 to 13.4 percent on Jan. 1, 1982, and an increase in the taxable earnings base from \$29,700 in 1981 to \$32,400 in 1982.

Excise taxes declined to \$36.8 billion, a drop of \$3.6 billion, or 9 percent, from last year.

Estate and gift taxes increased by \$1.2 billion, or 17.8 percent, to \$8.1 billion.

Refunds

The IRS in 1982 paid a total of \$75.2 billion in refunds to 74.5 million taxpayers. In 1981, 73.6 million refunds totaling \$63.3 billion were paid. This year refunds to 71.6 million filers of Forms 1040 and 1040A were \$55.1 billion, including interest. Individual refunds averaged \$769, compared to an average of \$679 paid to 71.3 million individual taxpayers in 1981.



	Type of return	1981	1982
Number of returns	Grand total	166,528	170,369
filed by principal	Income tax, total	130,555	133,819
type of return	Individual	94,018	95,482
(Figures in thousands.	Declaration of estimated tax	30,347	31,863
For details see statistical	Fiduciary	1,917	1,964
table 6.)	Partnership	1,467	1,561
	Corporation	2,806	2,950
	Estate tax	146	135
	Gift tax	199	100
	Employment tax	26,063	25,835
	Exempt organizations	409	444
	Employee plans	790	1,021
	Alcohol, tobacco and firearms	522	233
	Excise tax	971	1,172
	Supplemental documents ¹	6,817	7,556
	Non-master file returns ²	56	55

¹Includes Forms 1040X, 1120X, 2688, 4868, 7004, 7005, 1041A and 990AR.

²Includes Forms 941M, 941NMI, CT-2, 949, 949A, 990BL, 6069, 1042, 1120DISC and 720M.

Earned Income Credit

Low-income taxpayers who maintain a home for themselves and at least one dependent may claim earned income credits. In 1982, 6.5 million taxpayers claimed \$1.8 billion in earned income credits. Some of these taxpayers received earned income credits in their paychecks rather than waiting for a refund after filing their individual income tax returns for the tax year. This year employers reported on 25,319 employment tax returns that \$4.3 million in earned income credits had been paid in advance.

Penalties and Interest

Under the law the IRS levies penalties, such as those for failure to pay taxes due and to deposit federal tax deposits, paying with bad checks, late filing, negligence and fraud. There were 26.3 million penalties assessed in 1982, totaling \$5.1 billion.

The law also provides that taxpayers who fail to pay their taxes on time will be charged interest on any balance due. This year \$1.3 billion in interest was assessed on individual returns, with abatements totaling \$99.1 million. Interest assessed on business returns totaled \$3.7 billion, of which \$803 million was abated.

Source	Percent of 1982 collections	Increase or decrease			
		1981	1982	Amount	Percent
Gross internal revenue collections	100.0	606,799,103	632,240,506	25,441,403	4.2
Individual taxes, total	66.2	406,583,302	418,599,768	12,016,466	3.0
Corporation	10.4	73,733,156	65,990,832	-7,742,324	-10.5
Individual, total	55.8	332,850,146 ¹	352,608,936 ²	19,758,790	5.9
Withheld by employers ³	42.3	256,006,407 ¹	267,513,089 ²	11,506,682	4.5
Other ³	13.5	76,843,739	85,095,847	8,252,107	10.7
Employment taxes, total	26.7	152,885,816	168,717,936	15,832,120	10.4
Old-age, survivors', disability and hospital insurance, total	25.6	146,529,366	162,137,919	15,608,553	10.7
Federal insurance contributions	24.4	140,488,605	154,196,553	13,707,948	9.8
Self-employment insurance contributions	1.3	6,040,760	7,941,366	1,900,606	31.5
Unemployment insurance	0.5	3,645,456	3,351,128	-294,328	-8.1
Railroad retirement	0.5	2,710,994	3,228,889	517,895	19.1
Estate and gift taxes	1.3	6,910,386	8,143,373	1,232,987	17.8
Excise taxes, total	5.8	40,419,598	36,779,428	-3,640,170	-9.0
Alcohol	0.9	5,688,413	5,459,810	-228,603	-4.0
Tobacco	0.4	2,583,857	2,539,495	-44,362	-1.7
Other	4.6	32,147,329	28,780,124	-3,367,205	-10.5

¹Includes presidential election campaign fund amounting to \$40,956,589.

²Includes presidential election campaign fund amounting to \$39,030,357.

³Estimated collections of individual income tax withheld are not reported separately from old-age, survivors', disability and hospital insurance (OASDHI) taxes on wages and salaries. Similarly, collections of individual income tax not withheld are combined with

OASDHI taxes on self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The estimates shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals reported.

Presidential Election Campaign Fund

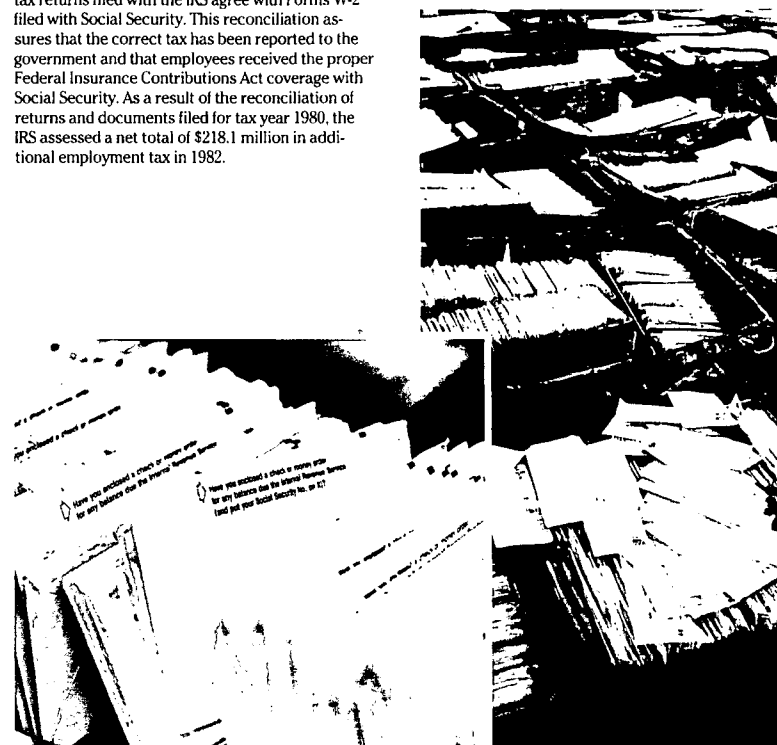
This year 25.7 million individual income tax returns, or 27 percent, had designations for the presidential election campaign fund. Designations amounted to \$39 million, compared to \$41 million designated in 1981 on 27 million individual tax returns, or 28.7 percent of those processed. The cumulative amount credited to the fund since it was started in 1972 is \$326.2 million.

Combined Annual Wage Reporting

Combined annual wage reporting reduces the reporting burden on employers while still satisfying the requirements of the IRS and Social Security Administration. The reconciliation portion of this program ensures that the amounts reported on employment tax returns filed with the IRS agree with Forms W-2 filed with Social Security. This reconciliation assures that the correct tax has been reported to the government and that employees received the proper Federal Insurance Contributions Act coverage with Social Security. As a result of the reconciliation of returns and documents filed for tax year 1980, the IRS assessed a net total of \$218.1 million in additional employment tax in 1982.

Child and Spousal Support Collection Program

Beginning in 1982 the IRS offset \$171.3 million from 273,423 individual income tax refunds to pay delinquent child and spousal support obligations. This refund offset action was required by the Omnibus Reconciliation Act of 1981. Under an inter-agency agreement between the IRS and the Department of Health and Human Services, the IRS acts as collection agent for state welfare agencies that supply the names and other pertinent data regarding persons delinquent in support payments.





Examination and Correction Results

The IRS examination program in 1982 resulted in recommendations for additional tax and penalties of \$11.7 billion, compared to \$10.5 billion in 1981. Individual and fiduciary income tax returns accounted for \$3 billion, corporate income tax returns for \$7.2 billion, estate and gift returns for \$0.8 billion, employment and excise returns for \$0.2 billion, and windfall profit returns for \$0.5 billion.

The examination program also disclosed over-assessments on 114,602 returns, resulting in refunds of \$0.5 billion.

The IRS examined 1,732,232 returns in 1982. Revenue agents examined 554,154 returns at taxpayers' residences or places of business, a decrease of 2,930 returns, or 0.5 percent from 1981. Tax auditors examined 1,074,905 returns, mainly in IRS offices, a decrease of 136,785 returns, or 11.3 percent from last year. The remaining 103,173 returns were examined through correspondence from the service centers, a decrease of 58,345 from 1981.

Examination coverage of income, estate and gift tax returns was 1.63 percent, compared to 1.84 percent in 1981.

In addition to the examination program, the IRS verified or corrected 716,193 returns through correspondence from the service centers. This is a decrease of 97,830 returns, or 12 percent, from 1981. Recommended additional tax and penalties totaled \$268 million, compared to \$205 million in 1981.

Information Returns Program

As a result of the information returns program, the IRS notified over 2.9 million taxpayers in 1982 of potential discrepancies between income reported on their tax returns and income reported on information returns and sent notices of apparent failure to file tax returns to 2.1 million taxpayers.

The IRS received 664 million information documents in its tax year 1981 information returns program, including over 178 million Forms W-2 received and processed by the Social Security Administration and 50 million pre-1974 Series E savings bonds from the Bureau of Public Debt. There also were more than 435 million information returns received from businesses and organizations reporting interest, dividends and other payments.

The IRS will continue to match most information returns submitted on magnetic media to verify that correct amounts are reported on taxpayers' returns. Over 354 million of the information documents submitted last year were on magnetic media. Of the

information returns submitted on paper, approximately 21 percent will be matched, and 82 percent of the combined magnetic media and paper receipts will be matched.

Unreported Income Programs

IRS unreported income programs have identified more than 37,729 returns, reflecting a noncompliance rate of 89 percent. The most significant programs in this area are district information gathering projects on unreported income, of which there are more than 360 nationwide. There also are 16 regional projects and one national project.

Tax Shelter Program

As of Sept. 30, 1982, 284,828 returns with tax shelter issues were in the examination process, an increase of 36,000 returns over the prior year. During 1982, 71,793 returns were closed after examination, with recommended tax and penalties totaling \$954.2 million.

The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) contained provisions to curb promotions of tax shelters and expedite processing of partnership returns. The Act provided penalties for the promotion or sale of schemes involving gross valuation overstatement or false or fraudulent representation of material matters and gave the IRS the right to enjoin any person from further sales or promotions of abusive shelters.

Because TEFRA provided for singular treatment of partnership tax items, administrative processing of cases will involve fewer repetitive reports and appeals. Judicial hearings also were limited under the Act.

Tax Protesters Program

The IRS had 30,956 protest returns under examination and had closed 10,378 returns as of Sept. 30, 1982, a 12.1 percent increase over the prior year.

Illegal forms of tax protest continue to be of concern to the IRS, which in 1982 improved procedures for identifying new schemes and examining tax returns of illegal tax protesters. The service centers began new procedures to identify protest returns during filing season return processing, and new audit technique guidelines, in conjunction with common scheme definitions, were issued to assist examiners in more effectively completing protest return examinations.

W-4 Program

The IRS aggressively pursued identification of employees who file incorrect withholding allowance certificates, Forms W-4, with employers to avoid having income tax withheld from wages. Where appropriate, the \$500 civil penalty for filing false wage withholding information was asserted.

To enable taxpayers to match more closely their withholding to their expected tax liability, the IRS issued proposed regulations in 1982 that allow employees to take into consideration items that reduce tax liability, such as employee business and moving expenses, contributions to IRAs and losses. Final regulations issued in January require employers to submit to the IRS Forms W-4 received from their employees that claim in excess of 14 withholding allowances or exemption from withholding, if the employee's wages usually exceed \$200 per week.

Fraud Program

The IRS continued to place heavy emphasis on fraud detection during the examination process, which produced an 8 percent increase in the number of fraud referrals submitted to the criminal investigation division. In turn, the number of examination division referrals for each 1,000 returns examined increased by 17 percent.

The amount of recommended civil fraud penalties, which equal 50 percent of the entire additional tax due if any part of the underpayment is due to fraud, increased by 22 percent.

Computer Assisted Examination Program

Computer techniques have increased the overall quality and efficiency of tax examinations. The IRS currently has a staff of 232 computer audit specialists trained in computer systems, hardware and program languages.

The IRS in 1982 expanded its use of scientific statistical sampling techniques in large corporate examinations, determining \$37 billion in tax deficiencies in this manner.

The IRS has a total of 4,771 record retention agreements in effect with taxpayers. These agreements identify those machine sensible records that must be retained by taxpayers and made available to the IRS during an examination.

Large Corporations and the Industry Specialization Program

At the end of 1982 there were 1,438 large corporation cases in the coordinated examination program, and recommended tax deficiencies and penalties

totaled \$5.77 billion this year, compared to \$4.33 billion in 1981.

The IRS improved the coordinated examination program this year by increasing taxpayer involvement in the examination process, eliminating or making discretionary several administrative and technical procedures and changing the team member and case manager rotation policy.

The industry specialization program included 13 designated industries and encompassed 652 coordinated examination cases, with 79 issues being coordinated. The IRS also is conducting industrywide examinations in two other industries.

Windfall Profit Tax

Windfall profit tax liabilities reported on excise tax returns processed through Sept. 30, 1982, amounted to \$22 billion.

During 1982 the IRS initiated an examination program for windfall profit tax and completed 507 examinations, resulting in \$0.5 billion in recommended additional tax and penalties. As of Sept. 30, 1982, there were 6,858 windfall profit tax cases in the process of examination.

International Enforcement

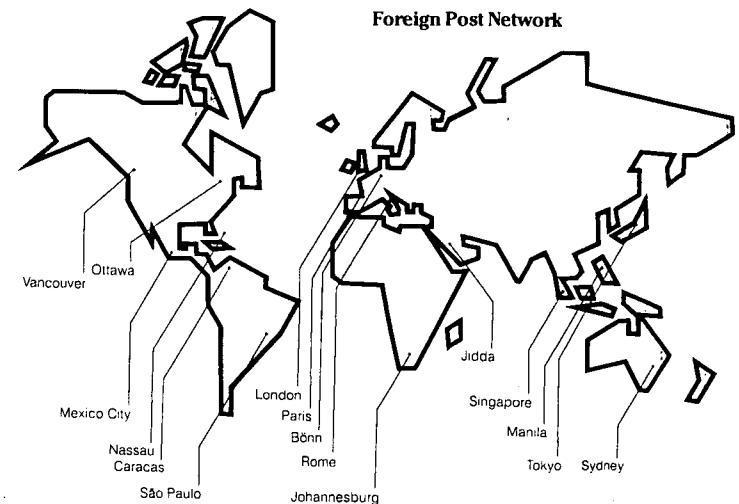
In 1982 international examiners trained in the international provisions of the Internal Revenue Code, tax treaties and foreign tax statutes examined 2,976 returns, and the tax value of their recommended adjustments and penalties reached a record high of \$3.7 billion.

Approximately 290 international examiners in 15 key districts handle examinations of business operations outside the U.S.—the majority involving multinational corporations—and foreign controlled U.S. business operations where the books and records are maintained or can be made available in this country.

The Tax Equity and Fiscal Responsibility Act of 1982 strengthened compliance by penalizing taxpayers who fail to comply with certain foreign based IRS document requests, instituting information requirements for certain foreign owned corporations and modifying return requirements and due dates relating to foreign corporations and foreign trusts.

New procedures for examiners and publication of a revenue procedure dealing with taxpayers' responsibilities in international double taxation cases improved effectiveness and efficiency in processing requests for U.S. competent authority consideration.

The IRS has strengthened its international compliance activities with respect to tax havens by restructuring the examination issues within the



international enforcement program to include tax havens as the top priority and developing more effective training for international examiners.

Industrywide Exchanges and Simultaneous Examinations

During 1982 the IRS expanded international cooperative activities with income tax treaty partners in the areas of industrywide exchanges of information and simultaneous examinations. Industrywide exchanges of information are being conducted with treaty partners in the aluminum, banking, grain, forest products, pharmaceutical and petroleum industries. In addition, the IRS has several simultaneous examinations in process. Both these activities have resulted in a better understanding of the worldwide economic operations of certain multinational taxpayers and promoted international tax compliance.

International Meetings

IRS executives attended two international meetings with representatives of income tax treaty partners to discuss issues that affect international cooperation. One meeting was with European tax treaty partners and the other with Pacific Basin treaty partners, including Canada.

Foreign Operations

The IRS Foreign Operations District completed over 18,000 examinations and recommended additional tax and penalties of nearly \$160 million. It also collected \$11.8 million in delinquent taxes and se-

cured 4,545 delinquent returns from U.S. taxpayers located abroad.

As part of the IRS reorganization, the Foreign Operations District replaced the Office of International Operations. The new district for foreign operations remains in Washington, but is under the jurisdiction of the Mid-Atlantic Region. This change placed international operations at the field office level, assuring this area the same regional office management as other IRS field operations.

The Foreign Operations District administers the tax laws for foreign based taxpayers subject to U.S. taxes whose books and records are in another country. It also is responsible for federal tax matters of residents of U.S. territories, possessions and the Commonwealth of Puerto Rico. Cases involving foreign taxpayers whose books and records are located in the U.S. will now be handled, however, by the IRS district office with geographical jurisdiction.

The IRS continues to maintain 16 key foreign posts, managed by revenue service representatives who oversee the examination, collection and taxpayer service programs. They also serve as liaisons with foreign tax authorities in both treaty and non-treaty countries.

Research to Improve Compliance

The IRS is conducting several studies of ways to supplement the discriminant function, or DIF, system of selecting returns for examination. Various computerized selection systems to identify returns with high potential for unreported income are being studied, as are possible abuses of cash and noncash contributions. In addition, a study of the compliance

and return characteristics of direct sellers is planned.

The taxpayer compliance measurement program (TCMP) is the IRS's primary long-range research effort to measure overall taxpayer compliance and changes in patterns of noncompliance. This year the IRS concluded examinations for the TCMP survey of tax year 1979 Forms 1040 and 1040A filed in 1980 and continued TCMP examinations on corporations with assets under \$10 million.

In addition to TCMP, the IRS conducts other types of compliance research, some of which focus on specific Internal Revenue Code sections. During 1982 studies were completed on state income tax refunds, gains on sales of residences and changes in accounting methods. The IRS also began to develop computerized monitoring of age-65 exemptions and duplicate exemptions for dependents. Compliance research also was conducted on information returns and a study was completed to measure compliance in reporting of nonemployee compensation on Form 1099 NEC. Work continued on updating and expanding estimates of the various segments of the tax gap, last reported on in 1979.

Automated Computerized Examination System

The IRS in 1982 began developing an automated computerized examination system to increase the efficiency of the examination process, where the volume of paperwork now substantially cuts into the overall time available for examining returns. The automated system will allow examiners to conduct examinations by drawing tax return information from existing computerized data sources rather than the paper tax return. The system will compute the correct tax due and print an examination report. The

IRS also will use the system for case control, report writing and updating the master file. Installation of the automated system will begin in 1985.

Collection

The IRS disposed of 2.4 million delinquent accounts and collected \$7.4 billion in overdue taxes in 1982. Of that sum, \$3.1 billion was collected in response to computer notices sent to taxpayers and \$4 billion was collected on delinquent accounts. Overdue taxes of \$331 million were collected when 1.7 million delinquent returns, involving \$2.4 billion in additional assessments, were secured.

Service Center Collection

The service center collection branches, which handle computer return delinquency and balance due notices, are the first step in communication with taxpayers who have not filed their tax returns or paid their taxes. Many procedures that were previously performed in the districts were absorbed by the service center collection branches, including the monitoring of employers' monthly tax returns, insolvency case processing and the control, maintenance and monitoring of 100-percent penalty cases. Moving these additional programs to the service centers allowed the district offices to redirect resources to higher priority work.

District Collection

The district collection functions handle delinquent accounts or delinquent return investigations not resolved by notices from the service centers. In 1982 district collection functions served 1,058,452 notices

of levy, filed 595,497 notices of federal tax lien and conducted 10,533 seizures.

Most delinquent accounts and delinquency investigations transferred to the districts are first worked by clerical and paraprofessional employees in the collection office functions, which in 1982 closed over 55 percent of delinquent accounts and over 64 percent of delinquent return investigations.

More difficult delinquent accounts and return investigations that cannot be resolved in the collection office function are referred to the collection field function. Last year revenue officers in the field function closed 379,458 delinquent return investigations and 984,997 delinquent accounts.

Efforts to Improve Collection

This year the IRS addressed rising collection inventories by initiating several new studies, programs and equipment procurements. These efforts coupled with increased staffing and numerous legislative changes, particularly new penalty and interest provisions, will help the IRS deal more effectively with increases in delinquent accounts and return delinquencies.

The IRS began a research project in 1982 to determine whether revenue yield can be increased if the accounts of identifiable groups of taxpayers are handled differently. A total of 50,000 individual income delinquent accounts are being handled in six different ways. All cases receive the same first notice of delinquency. Subsequently, the taxpayers are dealt with in one of six different ways, such as varying the timing of subsequent notices, using telephone calls instead of sending certain notices or offering installment agreements. Final results of the project will be available in 1984.

The IRS also conducted approximately 22,000 taxpayer compliance measurement program investigations of potential nonfilers of tax year 1979 income tax returns. The study measures the extent of nonfiling among individuals for whom the IRS has received wage or other income information returns and individuals who are on the master file computer system but have stopped filing. The data also will be used to improve the case selection system for potential nonfilers. The entire study will be completed in 1985, but the initial report will be ready in 1983.

The IRS monitors federal tax deposits and issues alerts when taxpayers do not make required deposits. As a result of improvements to this program, the IRS is now verifying federal tax deposit compliance of a greater number of taxpayers at an earlier point in time.

Returns compliance programs were conducted in three new areas during 1982. Approximately

15,000 leads were investigated to determine compliance of windfall profit tax filers. Another 2,000 leads were checked to determine compliance with the payment of two new excise taxes imposed by the Comprehensive Environmental Response Compensation and Liability Act of 1980. And a compliance program was begun to identify and contact employers not submitting W-4s to the IRS to determine if they were aware of and complying with the employment tax regulations.

Automated Collection System

The IRS will test an automated collection system in four districts in 1983. The system will be fully operational nationwide in 1984. The automated collection system is a virtually paperless computer processing and telephone system that will use only 20 call sites to complete the delinquent account and return delinquency case processing currently done by 71 local offices. The system contains many features, such as automatic dialing, direct entry of case history and immediate access to information, that will increase productivity and, at the same time, improve relations with taxpayers and their representatives.

Aside from the automated collection system, the IRS has made significant improvements in its telephone systems. In 11 districts, collection is using automatic call distribution systems that permit the answering of more calls in a more efficient manner. These systems also provide needed management information on which to base further decisions regarding equipment and staffing needs.

Criminal Investigation

The IRS criminal investigation division initiated 6,498 investigations of possible criminal violations of internal revenue laws during 1982. Prosecution was recommended in 2,297 of the 5,831 completed investigations. Grand juries indicted or U.S. attorneys filed informations on 1,844 taxpayers, and prosecution was successfully completed in 1,624 cases.

Taxpayers pleaded guilty or *nolo contendere* in 1,291 cases, and 333 were convicted after trial. Acquittals and dismissals totaled 65 and 145, respectively. Of the 1,585 taxpayers sentenced during the year, 917, or 58 percent, received prison sentences.

General Enforcement Program

Of the 6,498 investigations the IRS initiated this year, 4,423 were in the general enforcement program, which provides balanced geographical and occupational criminal tax enforcement. Priority enforce-

		1981	1982
Results of direct enforcement on delinquent accounts and returns	Delinquent taxes collected ¹		
	From delinquent accounts	\$3,435.3	\$3,952.4
	From notices	\$2,148.6	\$3,103.1
	From delinquent returns secured	\$ 285.4	\$ 330.8
	Delinquent returns secured ²		
	By collection	1,518.7	1,668.7
	By examination	45.4	39.2
	Additional tax, penalty and interest assessed on delinquent returns (Net of prepaid credits) ¹		
	By collection	\$1,803.1	\$2,361.1
	By examination	\$ 54.1	\$ 59.1

¹millions

²thousands

ment efforts included investigations of multiple refund schemes, illegal tax protesters and promoters of fraudulent tax shelters.

The questionable refund program accounted for 358 investigations initiated and 249 prosecution recommendations. Indictments or informations were filed against 218 and convictions were obtained against 187. Of the 180 sentenced during the year, 76 percent received prison sentences.

The IRS began 629 criminal investigations of illegal tax protesters and obtained 111 indictments or informations. There were 114 convictions and 129 were sentenced, with 72 percent receiving jail sentences.

As of Sept. 30, 1982, the IRS had 201 open investigations of promoters and operators of fraudulent tax shelters. Federal grand juries have been established across the country primarily to consider tax-shelter related crimes, and during the year there were 40 indictments or informations and 33 convictions. Of the 27 sentenced, 74 percent received jail sentences.

Special Enforcement Program

The special enforcement program identifies and investigates those individuals who violate the tax laws while deriving substantial income from illegal activities. The IRS under this program initiated 2,075 investigations, gained 951 prosecution recommendations and won 555 convictions.

In its efforts against organized crime, the IRS emphasizes cooperation with other law enforcement agencies, provides assistance to grand jury investigations and participates in the federal strike force program coordinated by attorneys from the Department of Justice. The financial gain documented by the IRS in inter-agency investigations often provides the basis for seizing assets acquired with the profits of crime and convicting individuals of tax crimes when conviction on other illegal activities cannot be obtained.

The IRS also continued in 1982 to emphasize investigations of high-level drug traffickers, financiers and money launderers. As of Sept. 30, 1982, there were 807 such cases under investigation and another 262 undergoing IRS and Department of Justice review before indictment. During the year the IRS obtained 180 indictments or informations, 121 convictions and 103 sentences in this area, with 76 percent receiving prison sentences that averaged over five years.

The IRS also participates in financial investigative task forces established by U.S. attorneys to coordinate federal law enforcement agencies' efforts against major narcotics organizations. The IRS is participating in an investigation in Florida of money

launderers and corrupt bank officials who violate the currency laws while depositing proceeds from narcotics trafficking in financial institutions.

Employee Plans

The IRS issued 144,490 advance determination letters on the qualification of corporate and self-employed plans last year and examined 18,368 plans already in operation to determine their qualification, verify employers' allowable deductions for contributions to plans and assure that the rights and benefits of plan participants are protected.

The Economic Recovery Tax Act of 1981 (ERTA) made several important changes in the law pertaining to employee plans and caused a significant increase in employee plans workload. The IRS took several administrative actions to minimize this increase, including the issuance of Notice 82-3, which informed individuals, employers and plan sponsors of the major changes brought about by ERTA. The notice explained amendments that may be made to certain plans and the effect of these amendments on prior favorable determination, notification or opinion letters. Plan administrators thus were provided guidance for continued reliance on previously issued favorable letters, and eliminating the need to apply for new letters lessened the administrative and procedural burden on sponsors and employers choosing to take advantage of the provisions of ERTA.

Under the triennial reporting system adopted in 1980 by the IRS, the Department of Labor and the Pension Benefit Guarantee Corporation, plans file Forms 5500-C and 5500-K once every three years and Form 5500-R in the intervening years. Administrators and sponsors of small plans, however, indicated that filing Form 5500-R for two of the three years would be burdensome, so the IRS in 1982 agreed to accept Form 5500-C or 5500-K each year in place of Form 5500-R.

Through the coordinated compliance agreement, the IRS and the Department of Labor continued in 1982 to minimize the duplication of examinations. A joint IRS/Department of Labor task force also revised the agreement to improve coordination between the two agencies.

The IRS completed a taxpayer compliance measurement program (TCMP) for employee benefit plan returns to ensure compliance with the Employee Retirement Income Security Act of 1974 (ERISA). The IRS will use data gathered during the TCMP survey for planning future examination programs, improving the selection of returns for examination and identifying needed changes to the Forms 5500 series of employee plans returns and instructions. Under the program approximately 18,000 Forms



5500 and 5500C returns with plan years beginning in 1978 were examined.

A computer classification program became operational in 1982 to select for examination employee plans returns with a high probability of noncompliance under ERISA. The results of the TCMP survey will be integrated with this system to improve further the selection of employee plans returns for examination.

During the second year of the National Office post review program, which ended June 30, 1982, 1,581 cases were reviewed to ensure that all employee plans key district offices uniformly applied the law and IRS procedures when issuing determination letters on qualification of plans.

Exempt Organizations

The IRS exempt organizations activity in 1982 issued or revised 14 revenue rulings and procedures and 218 technical advice memoranda and examined 21,398 exempt organizations returns. The IRS also acted on 56,426 applications, reapplications and requests for rulings from organizations.

This year was the first in which exempt organizations used the revised Form 990, Return of Organization Exempt from Income Tax, which enables them to file the same form with both the federal and state governments. Thirty-one states and the District of Columbia now use the revised form.

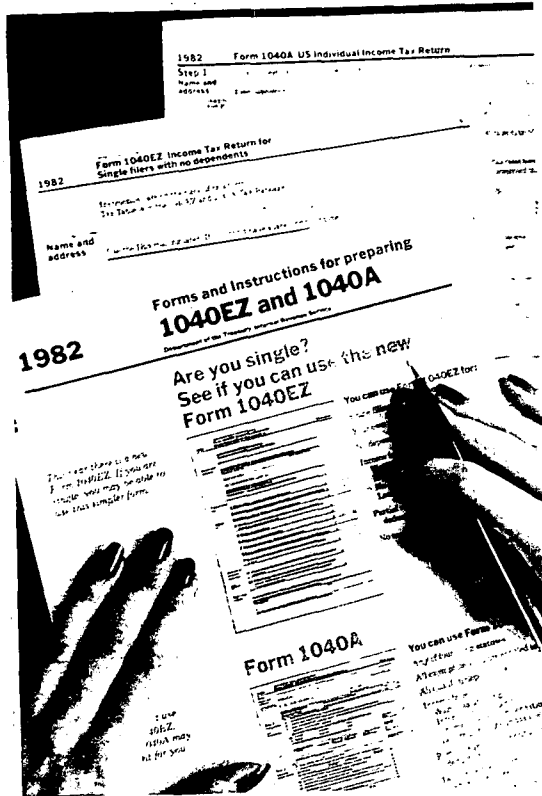
The IRS also relieved some exempt organizations, other than private foundations, from filing annual information returns. For tax years ending on or after Dec. 31, 1982, only certain organizations with gross receipts not normally in excess of \$25,000 will not be required to file an annual information return. Previously these organizations had to file if their gross receipts were normally in excess of \$10,000.

The Department of the Treasury announced on Jan. 8, 1982, that it was unable to support the legal authority of the IRS's enforcement of public policy in denying tax exemption to racially discriminatory private schools. In addition, the Department of Justice asked that the court of appeals decisions in the *Bob Jones University* and *Goldsboro Christian Schools* cases be vacated as the issue was now moot. The U.S. Supreme Court had granted *certiorari* in these cases in October 1981. Subsequently the U.S. Court of Appeals for the District of Columbia, in the case of *Wright v. Regan*, enjoined the IRS from granting or restoring exempt status to any racially discriminatory private school, thus precluding the carrying out nationwide of the Jan. 8, 1982, policy change. Proposed legislation then was submitted to Congress that would provide express authority to deny tax-exempt status to racially discriminatory private schools and the organizations operating them. The Department of Justice later reversed its request of Jan. 8 and asked the Supreme Court to hear the *Goldsboro* and *Bob Jones* cases. On April 19, 1982, the Supreme Court agreed.

The IRS continued to operate in 1982 under congressional budget restrictions prohibiting it from formulating or carrying out any rules, guidelines, court orders or similar measures regarding private schools, unless these were in effect prior to Aug. 22, 1978.

The full U.S. Court of Appeals for the District of Columbia found, in the case of *Taxation with Representation v. Regan*, that the different lobbying restrictions for section 501(c)(3) charities and section 501(c)(19) veterans' organizations resulted in unequal treatment that was unconstitutional. The appeals court remanded the case to the district court to consider either removing the section 501(c)(3) lobbying limitation or removing the section 501(c)(19) provision permitting lobbying.

A U.S. district court judge refused to dismiss for lack of standing a suit filed by Abortion Rights Mobilization, Inc., alleging that the Catholic Church violates the provisions of its tax exemption by campaigning for anti-abortion candidates. The plaintiffs allege violations of the First and Fifth Amendments, claiming that the IRS has failed to enforce against the Catholic Church the restrictions on political activity by charities.



Write, Call or Walk In

The IRS during 1982 received about 39.2 million telephone, 8.1 million walk-in and 138,000 written inquiries from taxpayers requesting information about their tax rights and obligations. The IRS overall responded to 47.4 million requests for assistance, an increase of more than 2.6 million inquiries from 1981.

Nearly 57 percent, or 27 million inquiries, occurred between Jan. 1 and April 24: 22 million telephone calls, 5 million walk-in inquiries and 46,000 pieces of correspondence. During this same period, a quality check of 155,000 telephone responses and returns prepared with the assistance of IRS employees found an overall accuracy rate of 98 percent.

Toll-Free Telephone Assistance

Nearly all of the telephone calls received during the 1982 tax return filing period were made through the toll-free telephone system that allows taxpayers throughout the country to call the IRS for information without paying long-distance charges. Front-line assistants answered almost 89 percent of these calls.

Those calls requiring computer research or more advanced technical assistance were referred to IRS employees who have received specialized training in those areas. This year the IRS answered 3.3 million taxpayer account and problem resolution referrals and 2.3 million technical referrals.

Special equipment allows hearing-impaired taxpayers throughout the U.S., Puerto Rico and the Virgin Islands to receive toll-free tax assistance, and 1,914 taxpayers received such assistance in 1982.

Walk-In Service

Walk-in taxpayer assistance was offered at inner-city, business-district, suburban and rural locations in 539 permanent offices and 76 temporary offices opened especially for the filing period. Over 38,000 banks and Postal Service locations also helped distribute more than 290 million tax forms and instructions.

The IRS provided foreign language assistance at 187 of its 615 taxpayer service offices. Spanish language assistance was offered at 142 of these offices by 552 employees, while 97 offices and 393 employees helped taxpayers in other languages.

Problem Resolution Program

The problem resolution program resolved 256,496 individual taxpayer problems in 1982. Problem resolution officers oversaw the program in each of the IRS's 60 districts, 10 service centers and seven regions, while the taxpayer ombudsman, who is on the Commissioner's immediate staff, administered the program nationwide.

The problem resolution program's major emphasis this year was on remedying systemic and procedural weaknesses. As a result, tax return filing requirements and IRS-initiated correspondence were made clearer for taxpayers.

Disaster Assistance

The IRS provided help in preparing amended returns and casualty loss claims and in getting refunds to taxpayers faster in 94 counties in 20 states affected by floods, hurricanes, tornadoes and other emergencies and major disasters in 1982.

Educating Taxpayers

The IRS in 1982 provided instructional materials for nearly 5 million students as part of its "Understanding Taxes" course, which helps young people understand their tax rights and obligations. The IRS sponsored workshops for 31,000 small-business owners and over 550 institutes for tax practitioners.

Approximately 113,000 U.S. taxpayers in 55 cities in 37 foreign countries also sought IRS assistance, and another 1,712 taxpayers attended 54 overseas tax seminars. The IRS conducted nine military tax schools overseas that attracted 669 participants, who then helped armed services personnel prepare their own tax returns.

Through the volunteer income tax assistance program, the IRS recruits, trains and supports volunteers who assist with the preparation of tax returns for low-income, elderly, non-English speaking, handicapped and military taxpayers. This year 304,000 federal income tax returns were prepared by 33,000 volunteers. The tax counseling for the elderly program, begun in 1980, authorizes the IRS to enter into agreements with non-profit organizations to provide free tax help to individuals age 60 and over, using volunteers who are reimbursed for out-of-pocket expenses. During 1982, 12,000 volunteers prepared 116,000 federal income tax returns through this program.

Informing Taxpayers

A three-hour IRS tax clinic, entitled "Your Tax Return: The Bottom Line on Improving Your Form," was aired nationally by 184 public broadcasting stations during this year's filing season. The program, viewed in approximately 3.1 million households, focused on how to complete a tax return as well as other helpful tips and filing information. The program also encouraged viewers to call a toll-free number with their questions.

IRS public service announcements received an estimated \$5.5 million of free network and local television air time. The IRS also sent taxpayer information materials to many national and specialized publications. Subjects covered included various tax credits, appeal rights and an explanation of new tax legislation.

The National Office and 76 field locations in 1982 issued 6,805 news releases and responded to over 24,000 media inquiries.

Forms and Publications

The simplification of tax forms is an important part of the IRS's effort to reduce the paperwork burden imposed on taxpayers. The IRS will introduce for the 1983 filing period the new Form 1040EZ, which has fewer lines and is easier to complete than Form 1040A. The form can be used by an estimated 22 million single taxpayers.

The IRS also simplified or improved a number of other forms, including Schedule A for Form 1040 and Form 941.

IRS public hearings in Honolulu, Jacksonville, Fla., and St. Paul, Minn., provided many suggestions on how to simplify the tax forms and instructions. The IRS received other suggestions in response to the Commissioner's message in this year's tax form packages and to a notice published in the Federal Register. The IRS has adopted a number of these suggestions and is considering others for possible inclusion in future years' forms.

The IRS distributed many taxpayer information publications free of charge, including 3.9 million copies of "Your Federal Income Tax," 1.7 million copies of the "Tax Guide for Small Business," 741,000 copies of the "Farmer's Tax Guide" and 96,000 copies of the "Tax Guide for Commercial Fishermen." Additional tax materials were furnished to 8.3 million taxpayers, 241,000 tax practitioners and 438,000 employers. The IRS publishes more than 90 booklets—three in Spanish—on specific tax topics.



Internal Audit

IRS management actions on 1982 internal audits resulted in additional revenue and cost savings of \$1.39 billion and long-term actions to implement internal audit recommendations will realize an additional \$656 million. All of these additional revenues and cost savings will have recurring benefits.

The IRS spent approximately 85 percent of its direct internal audit time in 1982 reviewing the processing of returns, collection of tax revenues and enforcement of the tax laws. More than 53 percent of internal audit time was devoted to 62 coordinated audits, which evaluated IRS programs on a national or regional basis and resulted in more efficient operations, more effective programs and procedures and stronger internal controls.

The IRS distributed abstracts of internal audit findings to its officials monthly to alert them to areas that may need increased management attention. Top management also received reports on the implementation and effectiveness of actions taken in response to General Accounting Office reviews of IRS activities.

Internal Security

The internal security division's investigations to protect the integrity of the IRS resulted in the arrest or indictment of 95 taxpayers and tax practitioners and 272 current or former IRS employees. There were convictions or guilty pleas in the cases of 121 individuals arrested or indicted in 1982 or earlier. Of these convictions, 18 were for bribery and 21 for assault, while the rest involved conspiracy to defraud the government, embezzlement, impersonation of a federal officer, narcotics and other offenses.

The internal security division completed 5,495 background investigations of employees during the year and conducted police record checks on all persons considered for temporary appointments. These investigations and record searches resulted in the rejection of 72 job applicants and administrative actions against 332 employees. Internal security also conducted 902 investigations of alleged employee misconduct, with 74 resulting in exoneration of the employees involved.

Assaults and threats against IRS employees increased from 455 in 1981 to 485 in 1982.

Integrity Program

To assist managers in deterring waste, fraud and abuse, IRS Inspection completed 50 audits of areas particularly susceptible to integrity violations, such as activities where cash is handled and where control weaknesses increase the potential for integrity

breaches. These audits resulted in the strengthening of controls over the collecting and depositing of delinquent taxes and the handling of salary checks and returned refund checks.

Inspection conducted internal control seminars nationwide to increase employee recognition of integrity matters, develop a better understanding of the role and responsibilities of Inspection and increase management's awareness of its internal control responsibilities. It also conducted 451 integrity probes and tests of high-risk IRS activities.

In addition, 27,349 employees were advised of potential corruption hazards through awareness presentations, internal control seminars and conferences with all levels of management.

Disclosure

The IRS responded to 13,083 Freedom of Information and Privacy Act requests in calendar year 1981. The freedom of information reading room processed an additional 20,500 requests for documents. Disclosures were made to federal, state and local agencies in accordance with provisions of the Internal Revenue Code. Among these disclosures were 4,635 made to the Department of Justice for enforcement of nontax statutes, 213,039 to federal, state and local agencies for child-support enforcement and 73,452,561 to state tax agencies for state tax administration purposes.

Director of Practice

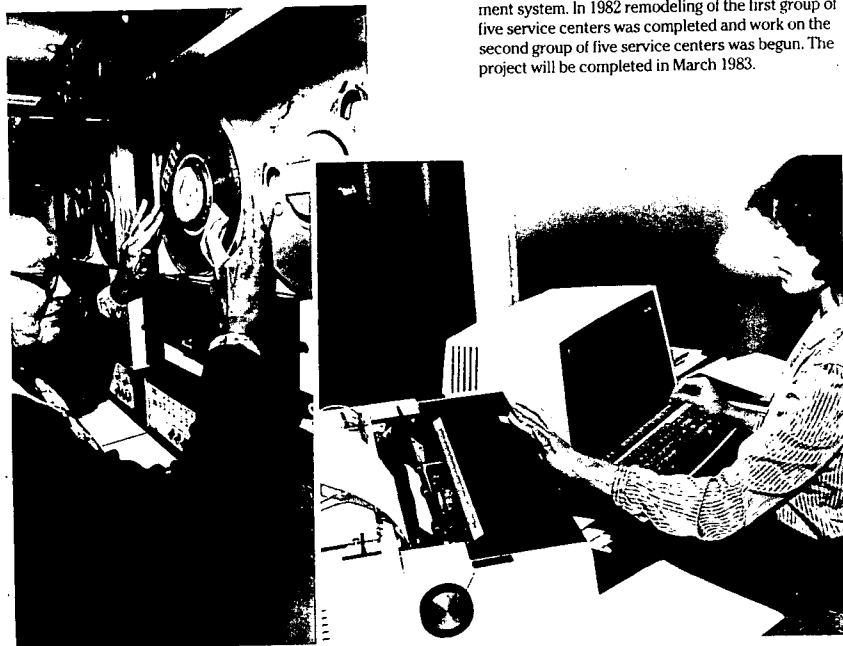
The office of director of practice was transferred this year from the Department of the Treasury's office of general counsel to the IRS. The principal responsibility of the director of practice is the administration and enforcement of the regulations governing representation of taxpayers before the IRS. In addition, the director of practice has parallel duties concerning practice before the Bureau of Alcohol, Tobacco and Firearms and serves as executive director of the joint board for the enrollment of actuaries established under the Employee Retirement Income Security Act of 1974.

During the year the director of practice took 81 disciplinary actions against attorneys, certified public accountants, enrolled agents, enrolled actuaries and others because of misconduct in practice before the IRS. These actions included 11 disbarments, 38 suspensions, 31 reprimands and one resignation, and 14 were the result of formal hearings before an administrative law judge. The allegations of misconduct that gave rise to the disciplinary actions were received from the IRS, taxpayers, professional organizations and tax practitioners.

Computer Services

The IRS made a major effort in 1982 to introduce state-of-the-art technology to its work processes to improve productivity and reduce the labor-intensive nature of basic processing activities. An automated collection system and an automated examination system are under development.

The three-phase, long-range plan to replace the IRS's obsolete computer equipment used for tax return processing is proceeding on schedule in its third year. The first phase of the equipment replacement program is the service center replacement system. In March 1982 equipment was installed in the pilot service center in Memphis, Tenn. The IRS will install equipment in the other nine service centers by 1984, with full implementation scheduled for January 1985. In addition to increased reliability and greater workload capacity, the new computer equipment will provide automated error correction and unpostable resolution, thus reducing paper and manual processing and accelerating returns processing.



The IRS awarded a contract in March 1982 for the second phase of the equipment replacement program, the microfilm replacement system, which will automate the current research process and improve the privacy protection of taxpayer data. Implementation at all service centers is scheduled for June 1983.

The third and final phase of the equipment replacement program is the master file replacement system, which will modernize equipment at the National Computer Center. The IRS awarded a contract for this system in June 1982, and implementation is scheduled for January 1983.

Another equipment modernization effort that is well underway is the replacement of the service center direct data entry system with a distributed input system. The original equipment was installed in 1968. The new system is scheduled for nationwide implementation in January 1984.

Computer Site Preparation

The IRS in 1980 embarked on a major building program in support of the service center replacement system. In 1982 remodeling of the first group of five service centers was completed and work on the second group of five service centers was begun. The project will be completed in March 1983.

Master File

The number of taxpayer accounts on the individual master file had grown to 122.3 million by July 1982, a 2.3 percent increase over July 1981. The business master file as of July had grown to 23.6 million active and inactive accounts, a 5.4 percent increase over July 1981. During the year ended June 30, 1982, the National Computer Center processed 522.8 million individual and business master file transactions.

Management Information Systems

A management information systems staff was established under the assistant commissioner (human resources) to oversee development of a consolidated and uniform management information system to improve the IRS's decision-making capabilities.

Statistics of Income

The IRS issued statistics of income (SOI) publications in 1982 on individual income tax returns for 1979 and 1980, partnership returns for 1978 and 1979, sole proprietorships for 1979 and 1980 and corporate income tax returns for 1978 and 1979. Corporate source books for 1978 and 1979 and four issues of the quarterly SOI Bulletin also were issued. The SOI Bulletin contains selected data formerly contained in preliminary SOI reports, which have been discontinued. It also presents key data in advance of, or instead of, the more detailed SOI reports.

SOI publications can be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

This year the IRS published another report in the international income and taxes series on foreign income and taxes reported on U.S. tax returns for 1976-1979. The IRS provided statistical data to the Department of the Treasury's office of tax analysis and the congressional Joint Committee on Taxation for use in estimating revenue and analyzing existing and proposed legislation and to the Bureau of Economic Analysis of the Department of Commerce for use in updating the national income and product accounts.

Cash Management

Improvement of IRS cash management procedures this year resulted in interest savings to the government. A significant achievement was the acceleration of the daily cash deposit cycle from 72 to 48 hours. This also was the third successive year in which the IRS reduced the time period needed to deposit all of the April 15 tax receipts.

Postage Savings

The presorting of individual and business tax packages, resulting in lower, third-class bulk-mail rates, along with eliminating the forwarding of tax packages outside of local post-office areas, reduced IRS's postage costs by approximately \$6.6 million in 1982. As a result, the IRS held postal cost increases to 15 percent, while postage rates increased by an average of 35 percent.

Training

Training for new revenue officers was substantially revised to meet the needs of the approximately 1,600 new revenue officers hired nationwide in June and July. One of the most important changes in the material was the addition of a classroom case management exercise that simulates the real work of the revenue officer occupation. Revenue agent and tax auditor training courses were revised to incorporate the Economic Recovery Tax Act of 1981. The IRS developed a new special agent basic training program that uses a self-instruction training phase at posts of duty to reduce significantly both travel and per-diem costs.

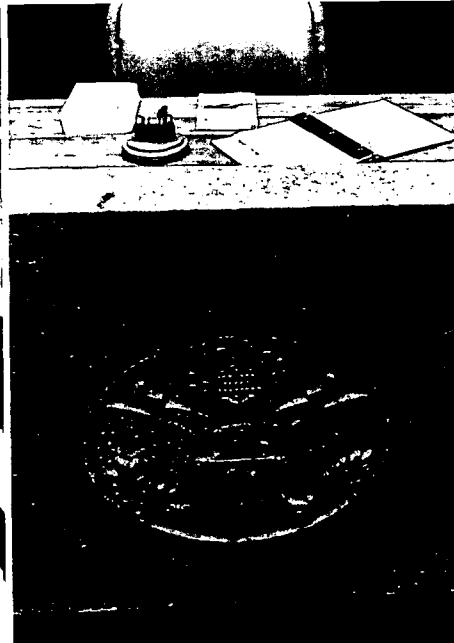
The IRS also is going to test training service center employees through the use of computers. A computerized training course on the processing of corporate tax returns will be tested at the Austin Service Center in 1983. In addition, the IRS developed new training programs to support increased automation of work processes.

Helping Other Countries

The IRS provided long-term tax administration advisory assistance in 1982 to Egypt, Jordan, Liberia, Saudi Arabia, Sierra Leone and Trinidad and Tobago. Short-term projects were conducted for Costa Rica, Haiti, Honduras and Jamaica. The Agency for International Development funded the projects, except those in Saudi Arabia and Trinidad and Tobago, which were funded by their respective governments.

This year 230 officials from 67 countries visited the IRS for orientation and observation programs. Since 1963 over 6,580 visitors from 145 countries have participated in these programs. The IRS also presented two seven-week seminars in tax administration management for tax officials from eight countries and participated in training workshops in Mexico City and Caracas.

IRS executives addressed various assemblies and conferences of the Inter-American Center of Tax Administrators (CIAT) and the Caribbean Organization of Tax Administrators, and IRS Commissioner Egger was elected to the CIAT Executive Council.



Appeals

Appeals officers held conferences with taxpayers at 36 appeals offices, 61 suboffices, and, to minimize taxpayer inconvenience, over 500 other locations across the country to resolve cases administratively. Although there was a slight decrease in the number of nondocketed appeals cases this year, there was an increase of 44 percent in docketed cases, with docketed and nondocketed case receipts together increasing from 58,505 in 1981 to 63,215 in 1982. Ending inventory increased from 39,254 cases in 1981 to 48,862 in 1982, and proposed additional tax liability in inventory increased from \$11.5 billion to \$12.2 billion.

The appeals division developed new procedures to achieve more settlements earlier. Revenue Procedure 82-42 made time limitations on appeals settlement jurisdiction in docketed cases more flexible, allowing appeals generally to keep a case as long as progress is being made toward settlement. The division also has served as a focal point in the effort to achieve settlements of shelter cases under the new settlement policy, which allows most tax shelter cases to be settled for out-of-pocket expenses. Appeals has settled 71.1 percent of the tax shelter cases deemed appropriate for settlement.

Settlement of docketed cases increased from 57.1 percent in 1981 to 65.2 percent in 1982 as a result of changes in docketed case procedures that enhance settlement opportunities. Appeals settled 85.4 percent of nondocketed cases this year, compared to 82.7 percent last year.

Of cases with proposed deficiencies exceeding \$1 million, appeals settled 77.3 percent, up from 68.6 percent last year. Although these large cases account for 85.3 percent of total dollars in inventory, they comprise only 2.6 percent of total cases in inventory.

Small cases involving deficiencies of less than \$2,500 comprise 30.3 percent of total cases in inventory, but they account for less than two percent of total dollars in inventory. Of these small cases, 85 percent were settled by appeals, up from 83.4 percent last year.

Criminal Tax

The criminal tax division and attorneys in the various field offices in 1982 reviewed 2,297 recommendations for prosecution and 1,535 requests for initiation of grand jury investigations and spent 20,912 hours providing pre-referral legal assistance to the criminal investigation division. Among the cases the criminal tax division handled that resulted in indictments, guilty pleas or convictions were those involving the promoters of an abusive coal tax shelter that produced over \$150 million in improper deductions for approximately 1,000 investors, a nationally known tax protest advocate involved in the sale and promotion of mail-order ministries, the leader of a worldwide evangelical movement who failed to report interest income, a large corporation and its former president who conspired to evade corporate income taxes by artificially inflating the cost of goods sold and the promoter of a family trust plan that more than 2,000 persons across the nation purchased.

In June 1982 the Supreme Court granted *certiorari* to a case involving the issue of whether the IRS examination process is "preliminary to" a judicial proceeding. The Court's resolution of this issue will significantly affect the IRS's ability to obtain access to grand jury materials for civil purposes.

The criminal tax division instituted a noncomplex case review procedure to speed up the legal review of prosecution referrals in cases that historically have had few legal problems. The division continued to try to eliminate overage cases. At the end of September 1982 there were 47 overage cases, down from 64 a year earlier. Over the last two years the division has reduced overage cases by 84 percent.

<i>Prosecution cases received from criminal investigation</i>		
Receipt and	Total opened	2,297
disposal of	Total closed	2,396
criminal tax	Counsel declined	102
matters	Department of Justice declined	191
	U.S. Attorney declined	283
	Prosecutions completed	1,820
<i>Opinions</i>		
	Pending beginning	61
	Total requested	61
	Total rendered	86
	Pending end	36

General Legal Services

The general legal services division handles nontax legal matters. In 1982 the division interpreted computer contracts for the service center replacement system, providing technical and legal information to procurement officials. It also developed standardized evaluation criteria and award factors for selection of expert witnesses that conform to established procurement procedures yet allow trial attorneys to select expert witnesses more on the basis of technical competence and testimonial skills than cost.

The division advised the Department of Justice this year that, under statutes making it a felony to impede or obstruct IRS employees in carrying out their duties, criminal charges could be brought against taxpayers who file baseless "common law" liens against property owned by IRS employees.

One of the forfeiture actions initiated by the division involved an expensive foreign car that was forfeited to the federal government as a result of its being the subject of a fraudulent sale and lease-back scheme using back-dated documents to claim certain tax benefits.

The division helped establish and implement the plan for the publication of general counsel memoranda, actions on decisions and technical memoranda according to the requirements set forth in *Tax Analysts v. IRS*. The IRS is litigating the issue of whether it may defer the processing of individual requests for *Tax Analysts* documents until the documents have been indexed and made available for public inspection in accordance with the timetable set forth in the consent.

		Pending Oct. 1, 1981	Received	Disposed	Pending Sept. 30, 1982
Receipt and disposal	<i>Types of cases</i>				
	Disclosure opinions	65	248	227	86
of disclosure	Disclosure litigation	8	18	14	12
litigation cases	Disclosure coordinations	1	6	5	2
	Discovery opinions	2	8	8	2
	FOIA opinions	3	26	21	8
	FOIA appeals	327	493	584	236
	FOIA and miscellaneous litigation	109	47	65	91
	FOIA requests	72	308	328	52
	Privacy Act opinions	9	21	25	5
	Privacy Act litigation	17	10	16	11
	Privacy Act requests	--	5	5	--
	Privacy Act appeals	--	2	1	1
	Total	613	1,192	1,299	506

[illegible]

In *United States v. Landsberger*, the Eighth Circuit affirmed a district court order enjoining the promoter of a foreign double trust from further sale and promotion of the scheme. The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) reinforced the IRS's ability to obtain injunctions against promoters of abusive tax shelter schemes.

In *Columbus Trade Exchange*, the Sixth Circuit upheld a John Doe summons to obtain the names of the members of a barter exchange. The court held that the government's statistics on the failure of

	<i>Types of cases— regions</i>	<i>1981</i>	<i>1982</i>
General litigation	Bankruptcy Act proceedings	3,850	5,698
cases received	Miscellaneous insolvencies	96	139
	Decedents' estates	314	283
	Suits to collect taxes	727	889
	28 U.S.C. §2410:		
	Interpleaders	242	315
	Others	311	459
	Injunctions	203	247
	Disclosure and testimony	501	543
	Summons cases	10,329	11,941
	Erroneous refund suits	27	28
	Miscellaneous court cases	1,760	2,106
	Advisory opinions	4,976	4,600
	Tax return preparers:		
	Advisory opinions	42	126
	Court cases	25	28
	Total, all regions	23,403	27,402
	National Office:	1981	1982
	Appeals	256	296
	Advisory	339	394
	Other centralized cases*	15	23
	Total, National Office	610	713
	Total, all regions & National Office	24,013	28,115

*Includes actions for injunctions and/or declaratory relief

	Status	Court	Non-court	Total
Receipt and disposal	Pending Oct. 1, 1981	14,266	1,682	15,948
of general	Received during year	22,452	5,663	28,115
litigation cases	Disposed of	19,793	5,879	25,672
	Pending Sept. 30, 1982	16,925	1,466	18,391

Tax Court cases received	29,512	30,739
(Total above bars is total		20,925
number of cases.)	19,026	

	20,660	
	16,995	12,711
	13,284	11,800
Tax cases other than small cases	9,332	
	10,486	9,814
	7,949	
	5,192	

<i>Small tax cases</i>	3,952				
	1978	1979	1980	1981	1982

Refund litigation cases received	1,029	1,080	1,071
		898	921

	1978	1979	1980	1981	1982
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members of other barter exchanges to report income and the tendency to report the income in the wrong year provided a reasonable basis for believing the members of the Columbus Trade Exchange may have failed to comply with the internal revenue laws.

TEFRA reduced delays in summons enforcement, since taxpayers no longer will be able to stay enforcement of a third-party recordkeeper summons simply by notifying the recordkeeper not to comply. Instead, objecting taxpayers have to file suit to quash the summons. TEFRA also clarified the Supreme Court decision in *United States v. LaSalle National Bank* by providing that the IRS may use summonses for criminal purposes as long as a referral to the Department of Justice is not in effect.

Tax Litigation

The tax litigation division assures that the legal position of the IRS is consistently presented in all refund cases and cases litigated in the Tax Court, and attorneys from the division argue most of the Tax Court motions—approximately 1,000 a year—set for hearing in Washington, D.C.

The division improved its efficiency in handling the increasing number of Tax Court cases. With a staff approximately the same size as last year's, it increased case closings 29 percent during the year. This increased productivity resulted primarily from the establishment of streamlined procedures for handling small cases and the development of case precedents in significant tax shelter areas to facilitate settlement.

The special trial attorney program finished the year with 169 groups of cases in its inventory, including many of the largest tax shelter groups in the country. For instance, approximately 1,400 separate cases, referred to generally as the London options cases, were consolidated and set for trial in Los Angeles on Jan. 31, 1983.

On June 15, 1982, the Supreme Court in *Diedrich v. Commissioner* upheld the government's long-standing position regarding the income taxation of a net gift transaction, holding that a donor who makes a gift of property on condition that the donee pay the resulting gift tax realizes taxable income to the

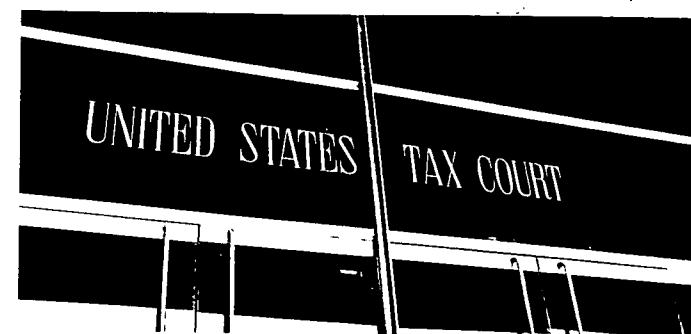
Status	All Tax Court cases ²						Small tax cases					
	Taxes and penalties			Overpayments			Taxes and penalties			Overpayments		
	Number of cases ¹	In dispute	Determined	Claimed	Determined		Number of cases	In dispute	Determined	Claimed	Determined	
Tax in litigation —	Pending Oct. 1, 1981	45,449	\$6,210,242		\$280,689		9,588	\$15,161		\$ 69		
Tax Court cases	Received	30,739	2,691,219		53,481		9,814	17,183		147		
(In thousands of dollars)	Disposed ³	23,431	1,637,809	\$315,793	26,981	\$16,031	9,576	13,989	\$6,725	167	\$98	
	Recovery rate ⁴ (percent)			19.3		59.4			48.1		58.7	
	Pending Sept. 30, 1982	52,757	7,263,652		307,189		9,826	18,355		49		

¹Does not include an inventory of nondeficiency cases consisting of 83 cases pending Oct. 1, 1981, 46 receipts, 52 disposals and 77 cases pending Sept. 30, 1982.

²Includes both small tax cases and other.

³Disposals include cases tried, settled and dismissed. Some of the determined amounts are for cases that were subsequently appealed.

⁴Amount determined expressed as percentage of amount asserted or claimed. These amounts do not include proposed assessments that are agreed to by the taxpayer at district or appeals conferences. In the case of a claimed overpayment, the recovery rates shown above represent the portion of the amount in dispute that was refunded to the taxpayer.



Status	District courts			Claims Court			Total		
	Number of cases	Amount in dispute ¹	Amount in suit ²	Number of cases	Amount in dispute ¹	Amount in suit ²	Number of cases	Amount in dispute ¹	Amount in suit ²
Tax in litigation —	Pending Oct. 1, 1981	2,677	\$546,005	837	\$649,433		3,514	\$1,195,438	
refund suits ¹	Received	756	133,007	165	151,212		921	284,219	
(In thousands of dollars)	Disposed ³	814	131,662	190	107,144		1,004	238,806	
	Amount in suit ⁴		\$119,390		\$106,357			\$225,747	
	Amount not refunded ⁵		55,350		53,513			108,863	
	Percent not refunded		46.4		50.3			48.2	
	Pending Sept. 30, 1982	2,619	547,350	812	693,501		3,431	1,240,851	

¹Cases in courts of appeals and the Supreme Court are included under the columns representing the court of origin.

²Disposals include cases tried, settled and dismissed.

³Amount in dispute includes claims for refund of taxes, penalties

and interest and counterclaim amounts.

⁴Amount of taxes, penalties and assessed interest sought as a refund.

⁵That portion of the amount sought as a refund, which was not refunded to the taxpayer.

The Tax Court rejected the government's argument in *Smith v. Commissioner* and *Jacobson v. Commissioner* that the taxpayers' equally balanced positions in long and short silver futures were integrated transactions resulting in no economic loss, but accepted the government's argument that the taxpayers in this particular case did not enter into the transaction to make a profit. And in *Brannen v. Commissioner*, the Tax Court determined that the purchase and exploitation of the movie in question was an "activity not engaged in for profit" and disallowed all deductions claimed in connection with the tax shelter scheme.

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¹Related cases are reflected as one opinion.
²39 opinions in Claims Court, involving 40 cases.
³266 opinions in district courts, involving 286 cases.
⁴1,141 Tax Court opinions, involving 1,185 small tax cases.

¹Of the cases originally tried in Tax Court, the courts of appeals rendered 306 opinions in 491 dockets, including 330 dockets for the government, 50 dockets against the government and 111 dockets partially for the government.

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Regional Counsel

As a result of the reorganization, regional counsel now supervise appeals offices through the regional directors of appeals. The IRS's 837 appeals officers handled 52,877 cases and of those settled a total of 42,143 cases administratively in 1982. Attorneys in regional and district counsel offices represented the IRS before the Tax Court, provided advice to the IRS criminal investigation division and, upon request, to the United States attorneys, advised the IRS on legal matters involving the collection of taxes, summons enforcement and labor relations and performed numerous other in-house and courtroom legal services for the IRS.

	Type	Number
Revenue rulings	Administrative	23
and revenue	Employment taxes	21
procedures published	Estate and gift taxes	37
	Excise taxes	33
	Exempt organizations	14
	Income taxes	190
	Employee plans	10
	Tax conventions	2
	Total	330

Corporation and Individual Tax

The corporation and individual tax divisions issue revenue rulings, revenue procedures, letter rulings and technical advice memoranda that apply the tax laws to particular situations.

During the year the rulings divisions issued 290 revenue rulings and procedures and acted on 32,369 requests for letter rulings and technical advice, including 21,999 requests for changes in accounting methods and periods.

Significant revenue rulings issued this year held that earnings on investments underlying annuity contracts will be taxed currently to the policyholder rather than deferred through an annuity arrangement and that a partner will recognize gain on the forced sale of mortgaged real estate to the extent the partner's share of the mortgage exceeds his basis in his partnership interest, even though no gain is recognized on the involuntary conversion at the partnership level. Several revenue rulings relating to all-savers' certificates also were published.

The divisions dealt with questions about safe harbor leasing, such as when property is considered

placed in service and how the investment tax credit is applied in strip transactions, and helped develop cases involving the sourcing of income of drug companies operating in Puerto Rico.

The corporation tax division oversees the activities of the Commissioner's art panel, which in 1982 recommended adjustments of 35 percent in \$50 million in estates, valuations and charitable deductions claimed for contributions of paintings and sculpture. It also oversees the Commissioner's art print panel, which recommended reductions of 95 percent in \$120 million in deductions taxpayers claimed for publishing ventures.

To free up personnel time to address more complex legal and accounting problems, certain common recapitalizations were made a no-ruling area, and revenue procedures were published that removed the requirement for the Commissioner's advance consent on changes in method of accounting relating to vacation pay and bad debts.

To increase efficiency and get rulings out quicker, the rulings divisions set up target deadlines for reconciliation of proposed legal opinions between themselves and the interpretative division and established a procedure for resolution of issues when disagreement occurs at any level in the decision process. The divisions also adopted standard ruling letters for certain high-volume areas, such as charitable remainder trusts and limited partnership classifications, revamped revenue ruling review procedures to ensure early issuance of significant rulings and expanded to 12 courses the continuing education program for upgrading attorney technical skills.

Employee Plans and Exempt Organizations

The employee plans and exempt organizations division prepares regulations and provides legal advice to the IRS on issues involving employee plans and exempt organizations.

During 1982 the division proposed amendment of existing regulations to adjust benefit limitations for inflation and limit benefits that the 25 most highly compensated employees can receive in the event of early termination of an employee plan. It also proposed regulations on how an employee may elect under qualified cash or deferred arrangements that his employer contribute part of his compensation to a profit-sharing or stock-bonus plan so that the employee does not have to include the amount in his income.

The division advised the IRS and the public on what constitutes unrelated business income and what qualifications an organization must have in order to be an exempt organization. It drafted a revenue procedure that identifies which states satisfy the dissolution provision requirements of section 501(c)(3) and a revenue ruling that concludes that, with certain statutory exceptions, section 403(b) annuity contracts must be purchased from insurance companies. It also published a set of questions and answers to explain new individual retirement account rules.

Subject	Taxpayers'		Field requests
	Total	requests	
Requests for tax	32,369	31,726	643
rulings and	160	115	45
technical advice	9,676	9,676	—
(closings)	12,323	12,323	—
	1,348	1,348	—
	732	578	154
	343	304	39
	485	407	78
	142	99	43
	2,842	2,764	78
	4,318	4,112	206

Type of case	Pending			
	Oct. 1, 1981	Received	Disposed	Pending Sept. 30, 1982
Receipt and disposal	26	38	46	18
of employee plans	46	66	73	39
and exempt	15	32	32	15
organizations	5	30	25	10
division cases	3	2	1	4
	60	22	5	77
	7	18	14	11
Total	162	208	196	174

Interpretative

The interpretative division provides legal assistance to the IRS and other divisions of Chief Counsel on most substantive and procedural tax law issues. The division also serves as a focal point for the coordination of IRS litigating and ruling positions.

To respond more quickly to ruling requests, the interpretative division implemented a new procedure for simultaneously developing, along with the rulings divisions, selected technical issues related to ruling requests.

The division prepared legal memoranda on the issue of whether life insurance companies or policyholders were the owners of mutual fund shares held by the companies in connection with wrap-around annuity contracts and on whether "excess interest" credited to life insurance reserves, maintained with respect to certain deferred annuity contracts, is a dividend to policyholders. It also determined that under section 465 an investor who purchased the title to a used motion picture and to film exploitation rights should be treated as if he had borrowed the amount of a note on a nonrecourse basis when the investor's liability on the note is contingent on the IRS's allowing the tax benefits.

The division participated on boards reviewing taxpayer appeals from adverse rulings under section 367 and provided legal advice on a number of corporate issues that became the subjects of proposed legislation.

Legislation and Regulations

The development of tax regulations comprises the bulk of the legislation and regulations division's work. The division also assists the Department of the Treasury and Congress in the drafting of tax law provisions, reviews proposed revenue rulings and drafts of forms and publications to ensure they are consistent with legislation and regulations and gives technical advice to the Department of the Treasury in the negotiation of tax treaties.

The division published regulations this year that extensively revised the previously proposed regulations for distinguishing debt from equity interests of corporations. It proposed regulations on the method by which an affiliated group of corporations that includes a life insurance company and a nonlife company should determine the group's consolidated taxable income. Before 1981 combined life/nonlife groups were not permitted to file consolidated returns.

Other regulations dealt with the computation of the 90-percent net-income limitation on windfall profit, withholding of income tax and social security and railroad retirement taxes from payments of sick pay, procedures for converting existing stock options to incentive stock options, simplified procedures for computing the price index for valuing a LIFO pool, all savers' certificates and safe harbor leasing.

The division also participated in the development and drafting of proposals for the Tax Equity and Fiscal Responsibility Act of 1982 and in negotiating and drafting tax treaties with foreign governments.

		Pending Oct. 1, 1981	Received	Disposed	Pending Sept. 30, 1982
Receipt and disposal	Revenue rulings	131	209	256	84
of interpretative	Letter rulings	11	60	44	27
division cases	Technical advice	11	115	87	39
	Other advice	56	139	158	37
	Total	209	523	545	187

		Pending Oct. 1, 1981	Received	Disposed	Pending Sept. 30, 1982
Receipt and disposal	Legislation	46	30	23	53
of legislation and	Regulations	410	108	99	419
regulations	Miscellaneous	73	152	141	84
division cases	Total	529	290	263	556

Operations

The operations division coordinates personnel and budget matters and provides general administrative support to the office of Chief Counsel.

During 1982, the division undertook an automation and computerization effort to improve efficiency in managing cases. The office of Chief Counsel in 1983 will test a computer system for case tracking and collecting and analyzing management information. This system will track case development, enable attorneys to identify cases with similar issues and provide managers with statistical information useful in allocating attorney resources.

A tracking system also is being developed to monitor legislation projects, with implementation planned for early 1983. This system will display a description of the project and its status and produce statistical reports from information that will be available to Treasury Department officials through the Treasury's executive information system. Other tracking systems for processing interpretative matters, employee plans and exempt organizations matters and tax cases on appeal will be operating early in 1983.

An automated system for jacketing Tax Court cases has increased productivity, and a subscription control system for Chief Counsel's library has improved cost control.



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Principal Officers of the IRS Office of Chief Counsel as of Sept. 30, 1982/73

Table 1.—Internal revenue collections by sources and by internal revenue regions and districts, states and other areas (In thousands of dollars)

Internal revenue regions and districts, states and other areas. ¹ (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total internal revenue collections	Corporation income tax ²	Individual income and employment taxes			
			Total	Income tax not withheld and SECA ^{3, 4}	Income tax withheld and FICA ^{4, 5}	Unemployment insurance
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	632,240,506	65,990,832	521,326,872	93,037,213	421,709,462	3,328,889
North-Atlantic Region	108,241,827	14,082,701	84,169,126	13,013,584	71,155,542	109,874,862
Albany.....	5,648,553	228,419	5,420,134	4,788,535	631,599	28,602
Augusta.....	1,545,273	140,725	1,404,548	286,060	1,118,488	11,189
Boston.....	18,487,003	1,915,018	16,571,985	2,201,583	14,370,402	19,259
Brooklyn.....	10,236,506	838,183	9,398,323	2,609,429	6,788,894	83,055
Buffalo.....	8,625,216	834,196	7,791,020	1,107,755	6,683,265	8,337
Burlington.....	740,145	79,033	661,112	161,215	500,000	5,516
Hartford.....	15,645,617	2,030,561	13,615,056	1,788,930	11,826,126	115,697
Manhattan.....	45,206,916	7,619,854	37,587,062	3,686,562	33,900,500	10,988
Portsmouth.....	1,863,657	159,550	1,704,107	226,154	1,477,953	13,316
Providence.....	2,222,859	210,561	1,979,477	297,582	1,681,895	1,327
Mid-Atlantic Region	89,841,827	8,042,154	75,488,505	11,805,683	63,682,822	1,201,275
Baltimore.....	17,025,555	1,082,433	15,281,626	2,214,532	12,817,110	579,249
Foreign Operations ⁶	3,198,377	128,859	2,791,735	556,146	2,235,589	8,351
Puerto Rico.....	924,232	24,864	899,368	40,294	859,074	35,870
Other.....	2,274,145	103,885	2,170,260	515,851	1,654,409	1,338
Newark.....	22,107,657	2,362,416	19,745,241	2,369,023	17,376,218	15,747
Philadelphia.....	18,570,011	1,903,264	16,666,747	2,585,000	14,081,747	399,603
Pittsburgh.....	14,435,074	1,779,808	12,655,266	1,383,395	11,271,871	102,472
Richmond.....	10,870,100	772,073	10,098,027	1,765,252	8,332,775	157,015
Wilmington.....	2,634,454	413,201	2,221,253	232,234	1,989,019	18,853
Southeast Region	81,517,655	5,788,484	65,729,171	12,211,488	53,517,683	385,716
Atlanta.....	10,377,811	1,136,476	9,241,335	1,419,323	7,822,012	3,409
Birmingham.....	5,459,741	453,511	4,996,230	901,026	4,095,204	2,879
Columbia.....	4,181,859	371,729	3,790,130	652,558	3,137,572	21,126
Greensboro.....	11,360,793	1,457,105	9,903,688	1,465,899	8,437,789	71,425
Jackson.....	2,814,042	185,408	2,628,634	395,261	2,233,373	96,422
Jacksonville.....	19,999,915	1,495,052	17,504,863	5,631,225	11,873,638	119,492
Nashville.....	7,324,593	689,183	6,635,410	1,286,147	5,349,263	1,003
Central Region	81,487,107	7,812,385	68,664,722	8,949,197	59,715,525	68,748
Cincinnati.....	11,762,970	1,474,985	10,287,985	1,407,127	8,880,858	52
Cleveland.....	21,665,014	2,709,627	18,955,387	1,947,058	16,998,329	74,223
Detroit.....	26,721,521	2,024,334	24,697,187	2,425,367	22,271,820	44,589
Indianapolis.....	12,384,433	789,960	11,594,473	1,658,661	9,935,812	55,719
Louisville.....	6,642,193	657,640	5,984,553	1,044,267	4,940,286	31,223
Parkersburg.....	2,320,976	156,848	2,164,128	466,716	1,697,412	313
Midwest Region	90,650,482	8,244,510	78,405,972	12,244,510	66,161,462	976,880
Abilene.....	877,681	62,537	815,144	126,833	688,311	4,533
Chicago.....	34,443,594	3,892,149	30,551,445	3,830,065	26,721,380	343,789
Des Moines.....	4,968,678	484,441	4,484,237	1,284,100	3,200,137	1,701
Fargo.....	1,157,110	74,887	1,082,223	338,117	744,106	20
Minneapolis.....	10,795,450	1,350,615	9,444,835	1,354,859	8,089,976	2,773
Omaha.....	3,939,109	391,542	3,547,567	689,310	2,858,257	17,993
St. Louis.....	14,857,385	1,518,572	13,338,813	1,800,631	11,538,182	84,591
St. Paul.....	13,629,964	1,362,694	12,267,270	1,379,237	10,888,033	380,492
Springfield.....	5,981,510	589,273	5,392,237	1,207,372	4,184,865	6,456
Southwest Region	94,853,082	10,742,513	79,579,338	15,829,407	63,749,931	243,284
Albuquerque.....	1,910,655	141,858	1,768,797	418,015	1,350,782	35
Austin.....	10,212,237	1,470,475	8,741,762	2,359,461	6,382,301	4,980
Cheyenne.....	1,121,175	90,557	1,030,618	293,951	736,667	5,241
Dallas.....	21,838,259	2,828,484	19,009,775	3,083,321	15,926,454	23,840
Denver.....	11,638,739	577,842	10,660,897	1,508,319	9,152,578	33,376
Houston.....	15,308,770	2,175,981	13,132,789	2,155,932	10,976,857	8,860
Little Rock.....	2,869,097	316,111	2,552,986	639,379	1,913,607	2,250
New Orleans.....	9,227,004	1,127,020	7,900,000	1,799,267	6,100,733	2,362
Oklahoma City.....	11,956,739	1,626,715	10,330,024	1,626,969	8,703,055	48,770
Wichita.....	5,770,306	644,459	5,125,847	1,147,164	3,978,683	166,006
Western Region	101,672,120	9,160,145	85,511,975	17,044,298	68,467,677	251,095
Anchorage.....	1,348,991	75,219	1,273,772	237,943	1,035,829	5,125
Boise.....	1,745,213	130,027	1,615,186	301,046	1,314,140	1,265
Helena.....	1,227,943	80,699	1,147,244	324,351	822,893	631
Honolulu.....	1,876,628	157,750	1,718,878	329,194	1,389,684	12,188
Los Angeles.....	41,389,821	4,677,011	36,712,810	6,686,791	30,026,019	3,170
Phoenix.....	4,519,580	265,027	4,254,553	1,030,993	3,223,560	324,413
Portland.....	5,218,339	423,220	4,795,119	910,026	3,885,093	1,592
Reno.....	2,047,114	188,851	1,858,263	462,089	1,396,174	2
Salt Lake City.....	2,301,943	221,335	2,080,608	387,384	1,693,224	2,838
San Francisco.....	30,152,049	2,291,412	25,460,637	4,829,007	20,631,630	240,097
Seattle.....	9,844,519	639,595	8,997,113	1,753,474	7,243,639	1,058
Undistributed:						
Federal tax deposits ⁷	1,683,117	451,527	1,231,590	-	1,231,590	26,547
Gasoline, lubricating oil and excess FICA credits ⁸	458,761	54,422	404,339	404,339	-	-
Withheld taxes of federal employees.....	68,508	-	68,508	-	68,508	-
Cleaning account for excise taxes—aviation fuel and oil—Air Force and Navy.....	-2	-	-	-	-	-
Presidential election campaign fund ⁹	39,030	-	39,030	-	39,030	-
Earned income credits ¹⁰	25,315	-	25,315	-	25,315	-
Other ¹¹	1,891,397	-	1,497,829	1,635,056	228,171	-366,298
Totals for states not shown above						
(a) California.....	71,541,870	6,968,423	58,439,978	11,327,798	47,112,180	243,257
(b) Illinois.....	40,425,103	4,481,422	33,740,153	5,137,437	27,602,716	321,783
(c) New York.....	59,717,182	5,520,654	50,696,528	7,928,867	42,767,661	370,957
(d) Ohio.....	33,427,984	4,184,612	26,819,345	3,354,205	23,465,140	174,438
(e) Pennsylvania.....	34,005,685	3,283,172	27,857,637	3,966,485	23,891,152	268,675
(f) Texas.....	50,159,356	6,574,940	40,472,735	8,497,724	31,975,011	38,801

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Alcohol taxes									
	Estate tax	Gift tax	Excise taxes, total (sum of columns 11, 15, 16, 23, 26 and 35)	Total	Distilled spirits taxes 12, 14	Wine taxes 14, 15	Beer taxes 14, 15	Tobacco taxes 14, 15		
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
United States, total	8,035,335	109,038	36,779,428	5,459,810	3,834,519	216,947	1,506,303	2,539,495		
North-Atlantic Region	1,811,903	24,683	2,264,720	258,102	346,534	40,358	149,187	1,804		
Albany	33,099	231	12,034	349	206	108	33	96		
Augusta	162,585	209	21,758	3,720	2,068	3,470	14,267	379		
Boston	172,585	1,742	245,587	126,573	108,636	1,810	78	16		
Brooklyn	167,280	1,412	53,192	16,981	15,093	1,810	78	16		
Buffalo	94,801	484	192,842	121,750	384	22,452	99,910			
Burlington	8,018	38	5,555	76	75		1	257		
Hartford	139,390	1,628	346,254	96,171	96,144	2	25	1,057		
Manhattan	576,530	22,431	2,334,720	139,320	117,125	12,496	8,698			
Portsmouth	17,885	153	45,367	32,061	4,920	7	27,134			
Providence	25,844	157	6,821	101	92					
Mid-Atlantic Region	846,990	10,255	5,453,933	1,038,848	808,673	10,187	206,786	691,347		
Baltimore	177,836	2,032	480,728	253,972	229,676	6,385	17,911	1,319		
Foreign Operations	18,152	258	259,372	231,441	231,440			7,962		
Puerto Rico	1,550	126	247,677	231,440	231,439			7,962		
Other	16,807	132	11,696	1	1		343			
Newark	192,444	1,681	810,038	307,054	242,938	340	63,776	12,892		
Philadelphia	159,597	1,597	1,104,115	327,715	53,988	1,785	36,942	18,729		
Pittsburgh	30,832	629	1,470,836	64,920	48,317	19	15,993	14		
Richmond	143,931	2,956	1,307,760	78,393	3,165	1,657	71,571	688,817		
Wilmington	26,927	10	15,074	50	49		2			
Southeast Region	871,819	9,290	2,822,815	490,385	165,776	8,202	318,388	1,458,382		
Atlanta	101,897	1,427	588,738	100,252	15,620	496	83,236	183,729		
Birmingham	58,074	738	147,545	2,611	2,251	199	3,629			
Columbus	45,155	531	38,085	957	200	730	27	81		
Greensboro	112,803	1,226	1,517,001	99,505	386	23	99,094	1,271,232		
Jackson	35,223	768	420,642	152,615	48,421	4,747	99,447	9,118		
Jacksonville	428,932	713	158,586	134,170	67,817	1	36,253	523		
Nashville	91,435	10,571	4,925,715	1,396,181	6,429	152,800	377,077			
Central Region	474,653	1,131	235,887	177,463	119,193	380	57,899	376		
Cincinnati	184,337	1,538	2,072,900	51,192	41,807	2,416	6,870			
Cleveland	165,218	2,030	2,119,574	303,947	238,058	62,257	1			
Detroit	120,644	3,920	347,170	193,814	178,824	10	14,880	368		
Indianapolis	59,918	1,693	1,510,086	821,265	810,807	10	10,659	376,153		
Louisville	51,440	51	7,649	7,649		45	177			
Perthburg	1,148,374	22,549	2,965,881	633,585	301,407	8,749	323,429	269		
Midwest Region	15,097	151	13,531	162,021	3,875	398	263			
Aberdeen	5,071	1,827,244	166,294	162,021	3,875	398	263			
Chicago	129,385	1,038	64,525	4,992	4,714	23	255			
Dakota	83,902	1,138	13,335	78	69	1	9			
Fargo	185,393	2,193	297,589	162,148	7,552	767	153,629	6		
Minneapolis	56,539	1,323	81,092	3,716	149		3,567			
Omaha	145,702	2,226	544,230	191,912	99,951	118,429				
St. Louis	120,711	7,821	207,155	27,264	551	29,693				
St. Paul	125,131	2,289	116,082	46,847	29,620	17,225				
Springfield	1,123,227	18,071	12,196,394	348,568	90,720	4,456	235,392	226		
Southwest Region	25,266	945	60,604	1,924	1,820	1	2			
Albuquerque	183,669	2,291	1,594,629	66,698	28,551	3,067	34,479	201		
Austin	12,800	1,083	161,867	53	45		8			
Cheyenne	260,034	2,585	2,330,646	84,412	885	5	83,522	8		
Denver	82,022	1,027	1,163,238	111,784	238		21,899			
Houston	160,656	613	2,954,629	22,620	1,241		1,915	9		
Little Rock	39,970	357	143,777	10,169	9,800	336	33	8		
New Orleans	127,664	967	372,863	49,739	45,777	1,047	122			
Oklahoma City	118,692	3,267	2,907,107	228	107		96			
Wichita	92,453	876	446,796	1,252	1,156		202,342	391		
Western Region	1,695,101	11,878	5,267,094	899,207	524,369	142,586	2	1		
Anchorage	3,081	37	8,921	61	55	3	7			
Boise	15,772	178	10,778	111	87	12	11			
Butte	21,784	186	42,919	4,703	4,236	125	342			
Honolulu	26,664	225	17,511	431	368	32	31			
Los Angeles	823,919	3,889	2,616,695	269,325	159,059	4,936	105,330	313		
Phoenix	75,490	891	32,357	5,504	2,192	12	2,699	2		
Portland	84,423	291	70,030	46,481	34,915	816	10,750			
Reno	23,198	865	19,767	80	78		21			
Salt Lake City	21,153	185	51,941	47	25					
San Francisco	495,756	4,180	1,892,050	479,766	310,288	135,779	33,698	61		
Seattle	103,922	769	12,364	62,698	72,364	860	49,454	2		
Undistributed:										
Federal tax deposits	-	-	-228,925	-	-	-	-	-		
Gasoline, lubricating oil and excess FICA credits	-	-	-	-	-	-	-	-		
Withheld taxes of federal employees	-	-	-	-	-	-	-	-		
Cleaning account for excise taxes—aviation fuel and oil—Air Force and Navy	-	-	-2	-	-	-	-	-		
Presidential election campaign fund	-	-	-	-	-	-	-	-		
Earned income credits	-	-	-	-	-	-	-	-		
Other	393,568	-	-	-	-	-	-	-		
Totals for states not shown above										
(a) California	1,319,675	9,049	4,808,744	749,091	459,347	140,715	139,029	374		
(b) Illinois	451,644	7,859	1,744,226	213,921	181,541	3,678	17,822	263		
(c) New York	881,709	24,669	2,593,688	277,407	132,811	36,878	107,720	1,168		
(d) Ohio	313,570	2,669	2,308,768	228,655	160,899	2,796	64,859	12,906		
(e) Pennsylvania	297,701	2,225	2,511,693	157,635	102,395	1,895	53,325	1,905		
(f) Texas	694,556	6,769	6,860,102	173,440	30,677	3,072	139,691	209		

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas. ¹ (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Manufacturers' excise taxes						
	Total ¹¹	Gasoline	Lubricating oil, etc.	Tires (wholly or in part of rubber) inner tubes and thread rubber	Motor vehicles chassis, bodies, parts and accessories	Black lung	Recreational excise taxes ¹²
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
United States, total	4,382,900	4,214,373	106,483	616,785	884,845	426,620	131,289
North-Atlantic Region	709,433	482,853	15,107	142,522	20,040	13,677	65,284
Albany	(See (c) below)	7,413	7,006	4	59		77
Augusta	(Massachusetts)	13,972	12,313	169	412	1,577	536
Boston	(See (c) below)	59,820	43,741	55	674	2,394	303
Brooklyn	(Vermont)	19,036	15,608	94	22,852	3,122	628
Buffalo	(Connecticut)	50,358	23,620		49	5	273
Burlington	(See (c) below)	2,550	2,322		123	170	1,554
Hartford	(New Hampshire)	144,888	21,385	81	98,722	5,725	12,734
Manhattan	(Rhode Island)	401,894	321,071	14,895	123		396
Portsmouth	(See (c) below)	4,754	2,907		242	2,274	
Providence	(Rhode Island)	4,556	1,679	8	51,922	18,869	1,674
Mid-Atlantic Region	846,410	454,215	22,025	80,122	120,847	147,371	10,635
Baltimore	(Maryland & D.C.)	107,211	33,562	430	51,922	18,869	1,674
Foreign Operations ¹							
Puerto Rico							
Other							
Newark	(New Jersey)	94,521	60,510	5,674	9,573	13,064	4,299
Philadelphia	(See (d) below)	260,346	129,911	4,982	24,770	80,001	18,183
Pittsburgh	(See (d) below)	313,736	202,215	1,934	2,584	6,938	90,963
Richmond	(Virginia)	67,284	25,339	1	690	1,925	2,506
Southwest Region	2,745	2,648	3	57	1,925	36,516	
Atlanta	(Georgia)	29,615	207,271	1,063	7,103	46,181	27,301
Birmingham	(Alabama)	45,505	45,965	296	1,760	9,087	254
Columbia	(South Carolina)	48,530	22,980	62	1,665	8,756	14,345
Greensboro	(North Carolina)	25,983	22,935	29	259	856	
Jackson	(Mississippi)	78,204	57,778	29	1,671	17,859	405
Jacksonville	(Florida)	10,540	9,886		117	480	106
Nashville	(Tennessee)	39,349	29,973	289	1,265	3,846	3,961
Central Region	36,829	17,753	389	335	303,585	12,229	1,034
Cincinnati	(See (d) below)	1,227,281	470,402	7,818	324,242	1,187,771	44,435
Cleveland	(See (d) below)	39,129	18,288	41	2,293	4,754	13,999
Detroit	(Michigan)	607,211	242,626	1,907	313,098	19,322	256
Indianapolis	(Indiana)	321,083	73,874	279	6,840	233,092	1,081
Louisville	(Kentucky)	148,703	42,670	156	1,575	29,550	5,998
Perthburg	(West Virginia)	32,196	88,449	5,450	330	4,486	
Midwest Region	806,546	3,394	64	215	11,968	179,847	20,701
Aberdeen	(South Dakota)	6,443	7,350				61,185
Chicago	(See (f) below)	26,217	27,244	3	2,634	6,503	31,403
Dallas	(Texas)	441,240	267,609	4,877	2,634	136,410	20,295
Dallas	(North Dakota)	36,217	27,244	137	5,582	4,333	534
Fargo	(Minnesota)	5,199	4,339		524		467
Omaha	(Nebraska)	81,923	82,335	207	394	16,908	73
Sioux Falls	(South Dakota)	19,997	8,748	67	67		1,087
Omaha	(Missouri)	102,054	59,704	1,104	2,856	2,278	6,884
St. Paul	(Minnesota)	102,054	51,844	1,104	2,856	2,278	6,884
Springfield	(See (f) below)	41,192	35,760	12	23	4,003	10,928
Southwest Region	1,643,932	1,519,010	41,866	2,441	45,744	1,226	63
Albuquerque	(New Mexico)	4,067	3,822	3	31	89	840
Austin	(See (f) below)	364,982	321,577	4,629	30	3,132	29,840
Chicago	(Wyoming)	23,719	22,765	14	1		915
Dallas	(See (f) below)	145,638	82,517	1,377	1,184	18,708	1,959
Denver	(Colorado)	90,018	74,019	1,377	1,184	18,708	1,959
Houston	(See (f) below)	349,011	323,850	15,808	43	1,400	2,182
Little Rock	(Arkansas)	14,415	10,729	132	50	1,400	2,182
New Orleans	(Louisiana)	309,376	281,554	8,787	668	2,750	10,002
Omaha	(Nebraska)	44,662	264	266	100	7,922	812
Wichita	(Kansas)	852,427	585,509	11,536	38,390	99,391	36,674
Western Region	852,427	585,509	11,536	38,390	99,391	36,674	17,932
Albuquerque	(New Mexico)	321	10	1	2	13	306
Bose	(Idaho)	393	13				
Helena	(Montana)	7,725	3,489		118	278	104
Honolulu	(Hawaii)	3,020					3,792
Los Angeles	(See (a) below)	420,895	344,720	4,794	34,401	23,145	54
Phoenix	(Arizona)	7,510	6,400				8,438
Portland	(Oregon)	67,591	5,849	95	453	5,497	4,021
Reno	(Nevada)	3,163	3,462	-1	9	136	54
Salt Lake City	(Utah)	25,176	10,554		123	392	7,346
San Francisco	(See (a) below)	211,313	189,387	6,620	2,584	6,435	5,078
Seattle	(Washington)	100,667	15,124	25	253	82,536	1,667
Unaffiliated ¹³							1,134
Federal law deposits ⁴							
Gasoline, lubricating oil and excess FICA credits ⁵							
Withhold taxes of federal employees ⁶							
Cleaning account for nuclear waste evaluation fee and oil-air force and navy ⁷							
Presidential election campaign fund ⁸							
Earned income credits ⁹							
Other ¹⁰							
Totals for states not shown above							
(a) California	632,308	534,107	11,415	36,994	29,581	13,515	6,556
(b) Illinois	482,432	320,398	4,886	2,637	142,414	21,031	7,293
(c) New York	479,792	367,305	14,845	71,501	10,338	1,831	14,562
(d) Ohio	462,540	260,814	1,948	315,482	34,782	33,021	21
(e) Pennsylvania	574,081	352,128	1,916	27,924	86,934	109,156	2,582
(f) Texas	1,708,611	1,040,946	31,608	1,307	8,410		

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas. ¹ (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Special fuel taxes		Other ¹⁴
	Total	Diesel and special motor fuels (24)	
	(23)	(24)	(25)
United States, total	628,825	598,840	29,785
North-Atlantic Region	33,949	32,948	1,001
Albany	(See (c) below)	1,821	106
Augusta	(Maine)	2,246	59
Boston	(Massachusetts)	6,201	614
Brooklyn	(See (c) below)	2,927	2,887
Buffalo	(See (c) below)	6,072	6,024
Burlington	(Vermont)	772	746
Hartford	(Connecticut)	3,562	3,794
Manhattan	(New Hampshire)	7,484	6,789
Providence	(Rhode Island)	1,589	1,434
Portland	(Maine)	1,175	1,158
Mid-Atlantic Region	87,304	84,586	2,718
Baltimore	(Maryland & D.C.)	7,241	7,126
Foreign Operations ¹	45	53	-8
Puerto Rico	1	1	-
Other	45	52	-8
Newark	(New Jersey)	14,738	14,545
Philadelphia	(See (c) below)	14,413	14,150
Pittsburgh	(See (c) below)	37,396	35,190
Richmond	(Virginia)	12,369	12,424
Wilmington	(Delaware)	1,103	1,100
Southeast Region	84,785	80,965	3,820
Atlanta	(Georgia)	14,550	14,540
Birmingham	(Alabama)	9,786	9,420
Columbus	(South Carolina)	5,228	5,184
Greensboro	(North Carolina)	15,054	14,951
Jackson	(Mississippi)	2,664	2,648
Jacksonville	(Florida)	10,094	10,838
Nashville	(Tennessee)	18,407	17,214
Central Region	83,402	75,326	8,076
Cincinnati	(See (c) below)	7,912	5,321
Cleveland	(See (c) below)	27,042	27,023
Detroit	(Michigan)	11,207	10,948
Indianapolis	(Indiana)	19,669	17,146
Louisville	(Kentucky)	15,006	12,668
Parkersburg	(West Virginia)	2,369	2,029
Midwest Region	102,893	81,055	11,539
Aberdeen	(South Dakota)	2,729	2,556
Chicago	(See (c) below)	24,306	24,184
Des Moines	(Iowa)	10,736	10,049
Fargo	(North Dakota)	4,086	3,896
Milwaukee	(Wisconsin)	13,324	12,484
Omaha	(Nebraska)	6,572	6,329
St. Louis	(Missouri)	22,358	18,159
St. Paul	(Minnesota)	8,970	8,217
Springfield	(See (c) below)	8,511	7,182
Southwest Region	144,434	140,228	4,206
Albuquerque	(New Mexico)	4,134	3,978
Austin	(See (c) below)	19,715	21,806
Cheyenne	(Wyoming)	4,018	3,918
Dallas	(See (c) below)	39,467	38,903
Denver	(Colorado)	8,617	8,689
Houston	(See (c) below)	13,650	12,399
Little Rock	(Arkansas)	8,185	7,804
New Orleans	(Louisiana)	10,826	8,116
Oklahoma City	(Oklahoma)	21,901	21,449
Wichita	(Kansas)	13,620	13,368
Western Region	82,156	63,723	-15,87
Anchorage	(Alaska)	582	538
Boise	(Idaho)	3,612	3,536
Helena	(Montana)	3,185	3,011
Honolulu	(Hawaii)	-688	-670
Los Angeles	(See (a) below)	24,839	24,543
Phoenix	(Arizona)	5,869	5,878
Portland	(Oregon)	6,205	6,729
Reno	(Nevada)	2,863	2,336
Salt Lake City	(Utah)	11,497	11,318
San Francisco	(See (a) below)	27,949	27,901
Seattle	(Washington)	6,492	5,141
Undistributed			
Federal tax deposits ¹			
Gasoline, lubricating oil and excess FICA credits ¹			
Withheld taxes of federal employees			
Cleaning account for excise taxes—aviation fuel and oil—Air Force and Navy			
Presidential election campaign fund ¹			
Earned income credits ¹¹			
Other ¹²			
Totals for states not shown above			
(a) California	52,768	52,544	245
(b) Illinois	32,818	31,366	1,452
(c) New York	18,404	17,515	889
(d) Ohio	34,854	32,344	2,510
(e) Pennsylvania	61,508	49,339	12,169
(f) Texas	72,832	72,908	-76

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas. ¹ (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Miscellaneous excise taxes										Unclassified excise tax ¹⁷
	Telephone and teletype writer services	Transportation of persons by air	Wagering taxes ¹⁸	Use tax on highway motor vehicles	Private foundations net investment income	Windfall profit tax	Environmental taxes	Other ¹⁴			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	
United States, total	24,813,053	919,749	1,154,883	16,847	257,329	93,188	22,035,927	252,203	82,449	-3,044,455	
North-Atlantic Region	2,145,674	180,688	32,443	84	20,836	27,002	1,837,840	41,975	24,785	-182,240	
Albany	(See (c) below)	2,775	642	291	19	1,387	271	1	38	-150	
Augusta	(Maine)	1,989	205	327	44	1,244	85	4	31	-14,803	
Boston	(Massachusetts)	67,417	34,907	23,319	21	3,407	2,325	2,219	163	843	
Brooklyn	(See (c) below)	8,475	27	4,329	1	2,552	432	54	85	926	
Buffalo	(See (c) below)	13,735	3,556	648	13	6,559	1,243	35	4,302	380	
Burlington	(Vermont)	2,331	127	1,527	-	547	86	-	45	-574	
Hartford	(Connecticut)	37,093	17,088	557	1	2,157	1,768	9,065	2,934	84,283	
Manhattan	(See (c) below)	2,004,566	104,019	1,385	3	3,940	20,268	1,832,553	28,201	14,318	
Providence	(Rhode Island)	6,289	130	31	1	771	369	3	77	4,906	
Mid-Atlantic Region	3,404,518	105,976	101,298	96	33,242	14,088	3,088,247	48,071	13,602	-402,302	
Baltimore	(Maryland & D.C.)	82,897	23,212	44,421	30	3,982	1,734	7,577	510	1,431	
Foreign Operations ¹	20,963	9	6,812	3	700	38	21	10,795	2,785	-1,508	
Puerto Rico	10,114	2	1	1	1	1	1	1	1	-84	
Other	10,849	9	6,810	21	700	29	21	709	2,770	333	
Newark	(New Jersey)	589,715	27,775	35,508	4	7,893	2,942	507,378	5,008	3,209	
Philadelphia	(See (c) below)	963,590	34,853	1,309	25	8,455	4,779	901,999	5,000	4,840	
Pittsburgh	(See (c) below)	1,525,806	684	564	10	5,190	2,700	1,500,251	15,814	692	
Richmond	(Virginia)	211,203	19,441	12,825	22	5,453	819	171,020	719	743	
Wilmington	(Delaware)	10,444	81	1,621	2	1,570	1,073	7,635	100	732	
Southeast Region	638,152	178,420	305,847	752	37,018	5,768	101,051	3,036	4,463	-53,704	
Atlanta	(Georgia)	235,930	82,517	144,293	138	5,828	964	494	785	1,002	
Birmingham	(Alabama)	128,242	67,033	76	56	4,888	181	54,173	1,481	363	
Columbia	(South Carolina)	4,594	1,269	308	35	2,487	291	2	7	196	
Jackson	(Mississippi)	48,547	11,250	26,513	121	8,157	1,594	8	196	709	
Jacksonville	(Florida)	49,518	223	16	106	2,453	69	48,165	183	104	
Nashville	(Tennessee)	155,089	13,387	129,884	41	7,900	1,622	161	314	1,780	
Central Region	1,819,352	96,249	3,487	883	35,009	8,335	1,441,768	28,548	5,245	73,172	
Cincinnati	(See (c) below)	28,114	11,783	32	4,348	1,046	6,066	4,289	844	-18,731	
Cleveland	(See (c) below)	1,258,767	29,672	664	111	8,130	1,972	1,205,893	9,650	2,864	
Detroit	(Michigan)	113,277	28,150	428	156	9,820	3,245	93,290	11,240	746	
Indianapolis	(Indiana)	66,669	19,282	889	235	7,557	1,608	36,133	631	525	
Louisville	(Kentucky)	144,355	2,758	134	74	3,405	296	135,128	2,162	376	
Parkersburg	(West Virginia)	7,671	4,593	271	74	1,648	166	582	447	80	
Midwest Region	1,051,259	182,767	380,019	1,347	45,813	12,996	406,265	23,845	18,407	371,394	
Aberdeen	(South Dakota)	1,548	343	8	50	1,085	21	4	-	37	
Chicago	(See (c) below)	564,147	35,234	175,507	98	8,651	5,550	308,605	17,034	12,469	
Des Moines	(Iowa)	11,030	2,726	97	9	5,108	348	2,158	165	418	
Fargo	(North Dakota)	3,034	274	24	692	1,484	41	458	10	51	
Milwaukee	(Wisconsin)	38,772	15,712	1,749	2	6,221	1,448	10,741	244	2,655	
Omaha	(Nebraska)	57,857	196	205	205	2,883	350	16,617	2,523	95	
St. Louis	(Missouri)	222,479	67,161	95,913	67	6,647	1,890	26,450	3,716	534	
St. Paul	(Minnesota)	128,757	1,473	85,503	152	8,531	2,824	25,668	131	1,975	
Springfield	(See (c) below)	25,535	6,854	923	73	3,803	324	13,263	22	173	
Southwest Region	1,845,033	67,088	227,005	822	44,809	12,693	11,399,286	84,605	8,921	-1,785,880	
Albuquerque	(New Mexico)	47,314	121	209	19	1,178	30	45,433	209	118	
Austin	(See (c) below)	1,300,351	737	3,932	124	5,953	1,147	1,276,549	11,254	755	
Dallas	(See (c) below)	2,791,539	10,773	39,608	111	10,300	3,965	2,705,671	19,824	1,488	
Denver	(Colorado)	1,021,620	48,566	27,049	5	3,694	897	940,542	613	368	
Houston	(See (c) below)	2,808,403	236	10,989	91	3,746	4,028	2,756,784	30,660	2,560	
Little Rock	(Arkansas)	120,741	1,146	434	110	3,476	711	114,732	334	298	
New Orleans	(Louisiana)	38,811	1,510	5,551	178	3,588	543	33,450	1,568	1,325	
Oklahoma City	(Oklahoma)	2,854,330	888	138,228	185	6,513	1,625	2,855,888	19,374	1,853	
Wichita	(Kansas)	412,586	3,022	909	-	5,046	786	401,614	1,175	334	
Western Region	410,965	128,550	124,853	12,862	41,004	12,107	3,761,451	23,022	7,015	-558,048	
Anchorage	(Alaska)	7,625	1,775	5,260	28	438	7	6	24	69	
Boise	(Idaho)	2,948	83	34	6	2,089	52	360	5	310	
Helena	(Montana)	27,063	183	169	12	1,352	44	25,261	17	24	
Honolulu	(Hawaii)	10,489	3,821	5,340	1	512	357	4	165	71	
Los Angeles	(See (a) below)	2,625,062	22,653	97,282	1	9,803	4,748	2,475,012	12,415	2,939	
Phoenix	(Arizona)	13,944	61	309	-	2,572	129	10,533	38	301	
Portland	(Oregon)	9,758	861	324	17	5,480	745	29	1,891	311	
Reno	(Nevada)	13,111	89	563	11,368	712	74	115	9	184	
Salt Lake City	(Utah)	19,376	109	433	1	1,862	213	18,538	41	72	
San Francisco	(See (a) below)	1,341,312	73,093	9,229	82	11,390	4,541	1,233,514	7,553	1,810	
Seattle	(Washington)	40,239	25,502	6,011	1,243	4,555	1,198	81	665	904	
Undistributed											
Federal tax deposits ²											
Gasoline, lubricating oil and excess FICA credits ³											
Withheld taxes of federal employees											
Cleaning account for excise taxes—aviation fuel and oil—Air Force and Navy											
Presidential election campaign fund ¹⁶											
Earned income credits ¹¹											
Other ¹²											
Totals for states not shown above											
(a) California	3,996,274	95,956	106,510	83	21,193	8,289	3,790,526	20,068	4,748	-582,18	
(b) Texas	1,598,682	476,429	171,171	171	13,554	5,877	1,418,888	17,055	15,242	425,878	
(c) New York	2,229,651	106,244	6,532	36	11,516	22,212	1,832,643	32,835	15,730	-11,730	
(d) Ohio	1,286,880	41,455	1,775	142	12,478	3,018	1,210,553	19,949	3,550	-11,111	
(e) Pennsylvania	2,485,735	35,537	9,375	35	39	7,472	2,432,542	5,202	714	-1,735	
(f) Texas	6,990,283	11,475	54,439	325	1,990	9,139	6,739,004	60,938	4,803	-1,375	

Table 2.—Internal revenue collections by sources
(In thousands of dollars)

Sources of revenue	1981	1982
Grand total, all sources	606,799,103	632,240,506
Corporation income taxes, total ^{1a}	73,733,156	65,990,832
Regular	73,692,166	65,926,131
Exempt organizations business income tax	40,991	64,701
Individual income and employment taxes, total	485,735,967	521,226,872
Income tax not withheld and SECA ^{1a+1b}	82,884,490	83,037,213
Income tax withheld and FICA ^{1a+1b}	396,495,017	421,709,642
Railroad retirement, total ^{1c}	2,710,994	3,228,889
Unemployment insurance ^{1d}	3,845,456	3,351,128
Estate tax ^{1e}	6,694,641	8,035,335
Gift tax ^{1f}	215,745	108,038
Excise taxes, total	40,419,598	36,779,428
Alcohol taxes, total	5,688,413	5,459,810
Distilled spirits taxes, total	3,637,640	3,634,519
Imported (collected by Customs, rates same as domestic)	556,225	562,948
Domestic, \$10.50 per proof gallon or wine gallon when below proof ^{1g}	3,260,614	3,052,970
Rectification, 30 cents per proof gallon ^{1h}	10	4
Occupational taxes, total	18,759	18,665
Nonoverseas manufacture of spirits, \$25, \$50, \$100 per year	89	92
Racetracks ¹ⁱ	1	1
Retail dealer (distilled spirits, wines and beer), \$54 per year	17,331	17,154
Wholesale dealer (distilled spirits, wines and beer), \$255 per year	1,328	1,411
Manufacturers of stills, \$55 per year	6	5
Still or condenser manufacturer, \$22 each	5	3
Seizures, penalties, etc.	32	32
Wine taxes, total	244,445	218,987
Imported (collected by Customs, rates same as domestic)	41,093	49,105
Domestic (still wines, 17 cents, 67 cents, \$2.25 per wine gallon; sparkling wines, \$3.40; artificially carbonated wines, \$2.40) ^{1j}	203,334	169,882
Occupational taxes	18	1
Beer taxes, total	1,606,328	1,606,303
Imported (collected by Customs, rates same as domestic)	42,682	44,558
Domestic, \$9 per barrel of 31 gallons (\$7 for certain small U.S. brewers) ^{1k}	1,561,325	1,559,434
Occupational taxes, total	2,321	2,313
Brewers, total	13	19
Less than 500 barrels, \$55 per year	3	2
500 barrels or more, \$110 per year	10	16
Retail dealers in beer, \$24 per year (includes limited retail dealer in distilled spirits, wine and beer, \$2.20 and \$4.50 per month)	1,781	1,777
Wholesale dealers in beer, \$122 per year	527	516
Tobacco taxes, total	2,583,857	2,539,495
Cigarettes, total ^{1l}	2,538,574	2,498,048
Small (Class A), \$4 per thousand	2,538,650	2,499,021
Large (Class B), \$8.40 per thousand, except if over 6 1/2 inches long, \$4 per thousand for each 2 3/4 inches or fraction thereof	15	8
Payments	8	18
Cigars, total ^{1m}	40,742	35,668
Large cigars, total	39,890	34,588
Wholesale price not more than \$235.294 per thousand, 6 1/2 percent	34,947	30,554
Wholesale price more than \$235.294 per thousand, \$20 per thousand	4,743	4,134
Small cigars, 75 cents per thousand	1,024	961
Payments	27	17
Imported cigars, cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as domestic)	3,195	3,159
Miscellaneous tobacco	15	49
Cigarette papers and tubes, paper one-half cent per 50, tubes 1 cent per 50	1,232	1,576

Table 2.—Continued
(In thousands of dollars)

Sources of revenue	1981	1982
Excise taxes—continued		
Manufacturers' excise taxes, total	6,068,159 ¹ⁿ	6,382,900
Gasoline, 4 cents per gallon	4,007,856	4,214,373
Lubricating oil, etc., 6 cents per gallon	100,760	106,483
Tires (wholly or in part of rubber), inner tubes and tread rubber, total	668,902	616,785
Tires, highway type, 9.75 cents per pound, other, 4.875 cents per pound, except laminated tires (other than type used on highway vehicles), 1 cent per pound	622,342	573,977
Inner tubes, 10 cents per pound	32,143	35,011
Tread rubber, 5 cents per pound	20,181	20,881
Motor vehicles, chassis, bodies, parts and accessories, total	914,524 ^{1o}	864,845
Trucks and buses, chassis, bodies, etc., 10 percent	587,265	652,266
Parts and accessories for trucks and buses, 8 percent	227,259	232,477
Pistols and revolvers, 10 percent	26,650	30,353
Fishing rods, creels, etc., 10 percent	32,143	35,011
Bows and arrows, 11 percent	7,192	7,673
Firearms (other than pistols and revolvers), 11 percent ^{1p}	51,704	34,846
Shells and cartridges, 11 percent ^{1q}	40,365	23,405
Back lung, total ^{1r}	237,097	426,820
Underground mined coal - \$1.00 per ton	103,690	234,103
Underground mined coal - 4 percent of price per ton	21,408	32,413
Surface mined coal - 50¢ per ton	77,428	126,717
Surface mined coal - 4 percent of price per ton	34,573	31,388
Fuel economy, \$200 to \$1,200 ^{1s}	719 ¹	1,716
Alcohol sold as but not used as fuel, 40¢ per gallon up to and 30¢ over 150 proof	683 ¹	324
Other	-800 ¹	465
Special fuels, total	547,486	628,825
Noncommercial aviation gasoline, 3 cents per gallon ^{1t}	3,917	422
Noncommercial aviation fuel other than gasoline, 7 cents per gallon ^{1u}	11,806	11,806
Diesel and special motor fuels, 4 cents per gallon (in some instances 2 cents per gallon)	553,107	598,940
Inland waterway fuel, 6 cents per gallon ^{1v}	18,656	28,756
Other	-	-
Miscellaneous excise taxes, total	19,773,802	24,413,053
Telephone and teletypewriter exchange services, 1 percent ^{1w}	998,503	919,749
Transportation of persons by air, 5 percent ^{1x}	1,280,732	1,154,883
Transportation of property by air, 5 percent ^{1y}	14,214	-117
Use of international air-travel facilities, \$3 per person ^{1z}	31,615	72
Non-operated gaming devices, \$250 per device per year ^{1aa}	189	102
Wagering taxes, total	13,163	16,647
Occupational tax, \$500 per year	1,074	1,290
Wagers, 2 percent of amount wagered	12,089	15,357
Use tax on highway vehicles weighing over 26,000 pounds, \$3 per 1,000 pounds per year (installment privileges permitted)	266,225	257,329
Use tax on civil aircraft, \$25 per year with an additional 2 cents per pound on non turbine engine powered over 2,500 pounds or 3 1/2 cents per pound on turbine engine powered ^{1ab}	6,656	547
Firearms transfer and occupational taxes ^{1ac}	794	680
Foreign insurance, 1¢ or 4¢ per dollar of premium	74,882	68,278
Exempt organizations, total	89,886	86,526
Net investment income, 2 percent	84,043	83,188
Self dealing, 5 percent on self-dealer, lesser of \$10,000 or 2 1/2 percent on foundation manager	2,576	227
Excess business holdings, 5 percent on foundation	44	36
Taxable expenditures, 10 percent on foundation, lesser of \$5,000 or 2 1/2 percent on foundation manager	150	142
Failure to timely file certain information returns, \$10 per day up to a maximum of \$5,000	1,910	3,311
Failure to distribute income, 15 percent of undistributed income	1,159	1,519
Investments that jeopardize charitable purpose, 5 percent on foundation, lesser of \$5,000 or 5 percent on foundation manager	4	4
Employee pension plans, total	4,485	7,482
Excess contributions to an IRA, 6 percent of excess amount	956	936
Tax on underdistributions from an IRA, 50 percent of underdistribution	133	130
Prohibited transactions, 5 percent of prohibited transaction	1,140	3,053
Tax on excess contributions to an IRA-10 plan, 6 percent of excess amount	81	77
Failure to meet funding standards, 5 percent of funding deficiency	1,120	1,567
Tax on excess contributions to custodial account, 6 percent of excess amount	40	89
Failure to file registration statement, \$1 per day up to \$5,000	55	80
Failure to file notification of change, \$1 per day up to \$5,000	6	3
Failure to file statement required by section 6047 or 6058, \$10 per day up to \$5,000	932	1,541
Failure to file individual statement, \$50 for each failure	-	-
Failure to furnish actuarial report, \$1,000 for each failure	-	-
Failure to provide IRA reports, \$10 for each failure	-	-
Black lung benefit trusts, excess contributions, 5 percent of excess amount	-	2
Taxes on lobbying expenditures, 25 percent of taxable lobbying expenditures	10	1
Windsfall profits, total, 27.5 percent to 70 percent of windsfall profit ^{1ad}	16,930,548	22,035,927
Quarterly return amounts	16,925,888	21,989,980
Annual return amounts	4,560	45,967
Environmental taxes, total ^{1ae}	61,264	253,903
Petroleum, 0.79 cent a barrel	10,878	38,952
Chemicals, 22 cents to \$4.87 per ton	50,386	213,951
Other ^{1af}	380	54
Unclassified excise taxes ^{1ag}	5,697,884 ¹	-3,044,455

Table 3.—Internal revenue collections by principal sources
(In thousands of dollars)

Fiscal year	Total internal revenue collections	Income and profits taxes								Manufacturers' excise taxes	All other taxes ²
		Total	Corporation income and profits taxes ¹	Individual income taxes ¹	Employment taxes ¹	Estate and gift taxes ¹	Alcohol taxes ¹	Tobacco taxes ¹			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1946	40,872,097	31,258,138	12,553,602	18,704,536	1,700,828	676,832	2,526,165	1,165,519	922,671	2,421,944	
1947	39,108,386	29,018,750	8,676,458	18,342,297	2,024,365	779,291	2,474,762	1,227,768	1,425,260	2,147,164	
1948	41,854,542	31,172,191	10,174,410	20,997,781	2,391,342	699,345	2,255,327	1,300,280	1,649,234	2,206,823	
1949	40,483,125	29,605,491	11,553,689	18,051,822	2,476,113	786,538	2,210,807	1,321,875	1,771,533	2,280,929	
1950	39,957,132	28,007,659	10,854,351	17,153,308	2,644,575	706,227	2,219,202	1,326,464	1,936,953	2,214,951	
1951	50,445,888	37,394,879	14,367,569	22,997,308	3,627,479	729,730	2,546,808	1,380,396	2,383,677	2,392,719	
1952	45,009,548	30,741,017	11,468,910	19,272,107	4,464,264	633,147	2,549,120	1,565,162	2,348,943	2,507,933	
1953	69,686,535	54,130,732	21,594,515	32,536,217	4,716,403	891,284	2,780,925	1,854,911	2,862,788	2,647,492	
1954	69,918,991	54,360,014	21,548,322	32,811,691	5,107,623	935,121	2,783,012	1,580,229	2,680,133	2,464,859	
1955	66,288,692	49,814,826	18,264,720	31,550,106	6,219,665	936,267	2,742,840	1,571,213	2,885,016	2,018,866	
1956	75,112,849	58,636,164	21,298,522	35,337,642	7,295,764	1,171,237	2,920,574	1,613,497	3,456,013	2,019,380	
1957	80,171,971	60,560,425	21,530,653	39,029,772	7,580,522	1,377,999	2,873,195	1,674,050	3,761,925	2,243,856	
1958	79,878,476	59,101,874	20,553,318	38,548,556	8,644,306	1,410,325	2,848,461	1,734,021	3,874,135	2,186,575	
1959	78,787,073	58,826,254	18,061,509	40,734,744	9,853,744	1,352,982	3,002,096	1,806,816	3,958,789	1,967,292	
1960	91,774,803	67,125,126	22,178,414	44,945,711	11,158,589	1,626,348	3,193,714	1,931,504	4,735,129	2,004,394	
1961	84,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,916,392	3,212,801	1,991,117	4,696,802	1,963,582	
1962	89,440,839	71,845,305	21,295,711	50,549,594	12,708,171	2,035,187	3,341,292	2,025,736	5,120,340	2,044,817	
1963	105,825,395	75,323,714	22,536,134	52,987,581	15,004,496	2,187,457	3,441,656	2,079,237	5,610,309	2,278,536	
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	3,577,499	2,052,545	6,020,543	2,299,645	
1965	114,434,634	79,792,016	25,131,354	53,660,683	17,104,306	2,745,532	3,772,634	2,148,594	6,415,145	2,453,406	
1966	128,979,961	92,131,794	30,824,243	61,297,552	20,256,132	3,093,822	3,814,378	2,073,956	5,813,869	1,895,909	
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	4,075,723	2,078,869	5,478,347	2,479,809	
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,896	3,081,979	4,287,237	2,122,777	5,713,973	1,196,909	
1969	167,918,560	135,778,052	38,537,646	97,440,406	33,088,657	3,550,065	4,555,580	2,137,585	6,501,146	2,346,465	
1970	195,772,086	139,886,568	35,026,963	103,651,585	37,449,188	3,880,076	4,746,382	2,094,212	6,883,061	2,380,609	
1971	191,847,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	4,800,482	2,206,585	6,684,799	3,179,985	
1972	209,855,737	143,804,732	34,925,546	108,879,186	42,714,001	5,469,869	5,110,001	2,207,273	7,228,657	3,801,104	
1973	227,787,204	164,157,315	39,045,209	125,112,006	52,081,709	4,975,862	5,149,513	2,276,951	5,395,750	3,750,104	
1974	256,952,254	184,640,064	41,744,444	142,895,620	62,093,632	5,100,675	5,358,477	2,437,005	5,742,154	3,572,217	
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	5,350,858	2,315,090	5,516,611	3,665,182	
1976	302,519,782	205,751,753	46,782,958	158,968,797	74,202,853	5,307,466	5,427,722	2,487,894	5,486,106	3,855,998	
1976 (TQ)	75,462,780	49,587,484	8,808,905	39,786,579	19,892,041	1,485,247	1,305,641	622,821	1,543,339	1,046,007	
1977	358,130,417	246,805,867	60,049,804	186,755,263	86,076,316	7,425,325	5,406,633	2,398,501	6,068,682	3,958,893	
1978	399,778,389	278,438,289	65,380,145	213,058,144	97,291,653	5,391,499	5,612,715	2,450,913	6,555,881	4,046,639	
1979	460,412,185	322,993,733	71,447,676	251,545,857	124,849,674	5,519,074	5,647,924	2,455,517	7,057,612	3,848,450	
1980	519,375,273	358,927,392	72,379,810	287,547,782	128,330,460	6,498,381	5,704,768	2,446,416	6,487,421	9,980,416	
1981	606,799,103	408,583,302	73,733,158	332,850,146	152,865,616	6,910,366	5,698,413	2,583,857	6,868,156 ^a	26,058,173 ^a	
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	6,143,373	5,459,810	2,539,495	6,882,900	22,397,223	

¹ Transition quarter.

^a Less than \$500.
^b Revised.

Note: Detail may not add to totals due to rounding. State and district data for 1982 are not directly comparable with years prior to 1981. For the most part, beginning with 1981, amounts are classified by state and district based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments.

1. The receipts in the various states do not indicate the federal tax burden of each since in many instances taxes are collected in one state from residents of another state. For example, withholding taxes reported by employers located near state lines may include substantial amounts withheld from salaries of employees who reside in neighboring states. Also, the taxes of some corporations are paid from a principal office, although their operations may be located in another state or throughout several states.

2. Includes taxes on unrelated business income of exempt organizations.

3. Collections of individual income tax not withheld include: age, survivors', disability and hospital insurance taxes on self-employment income (SECA). Similarly, the collections of individual income tax withheld are reported in combined amounts with: age, survivors', disability and hospital insurance taxes (FICA) on salaries and wages. Estimated separate national totals for individual income tax and for employment taxes are shown in the text table, Gross internal revenue collections, on page 8 and are used in obtaining national totals for individual income taxes and for employment taxes in table 3.

4. Self-employment tax and taxes imposed by the Federal Insurance Contributions Act are applicable with respect to Guam and American Samoa. Amounts of such taxes collected in Guam and American Samoa are combined with similar taxes reported for "Foreign Operations District—Other."

5. Includes fiduciary income tax collections of \$2.6 billion.

6. The Foreign Operations District was established in 1982, replacing the Office of International Operations.

7. The Houston District was established in 1981 to cover certain counties formerly part of the Austin District.

8. Tax payments made to banks under the federal tax deposit (FTD) system are included in the internal revenue collections for the period in which the FTD is purchased. However, such payments are not classified as internal revenue districts (nor by tax subclasses to which excise tax payments relate) until the IRS applies them to taxpayers' liabilities.

9. Represents credits allowable on income tax returns for certain gasoline and lubricating oil tax payments and for excess payments under the Federal Insurance Contribution Act (FICA).

10. Designations by taxpayers of a portion of their taxes to the presidential election campaign fund are not collections as such because they do not affect taxpayer liability. Transfers of amounts to this fund are made on a national basis only and therefore have no effect on district and regional collection data.

11. Represents amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits are claimed.

12. Includes amounts contained in the national totals but not classified by state or district as of Sept. 30, 1982. Also includes amounts transferred to a special account for the Northern Mariana Islands and adjustments made by the Department of the Treasury to individual income tax withheld and FICA and to unemployment insurance taxes.

13. Amounts of internal revenue taxes collected on Puerto Rican products transported to the United States or consumed on the island (less refunds, drawbacks and expenses) are returned to the Treasury of Puerto Rico under provisions of sections 7652(a)(3) and 5314(e)(4) of the Internal Revenue Code of 1954. The gross amounts are included in overall collection results (tables 1-3).

14. Refer to table 2 for components.

15. Detail does not add to total because total includes amounts of miscellaneous collections not shown separately.

16. Includes manufacturers' excise taxes on pistols and revolvers, fishing rods, bows and arrows, firearms and shells and cartridges.

17. Contains, among other items, amounts paid into depositories but not yet classified into excise detail from Forms 720, Quarterly Federal Excise Tax Returns, filed. Generally, Forms 720 are filed and type of excise tax identified and reported in the quarter following the quarter of payment into a depository. The data shown primarily reflect windfall profit tax amounts. Negative figures result from the classification of amounts previously reported as uncanceled.

18. For tax years beginning after 1978, the Revenue Act of 1978 (Public Law 95-600) replaced the old corporate system of normal tax, surtax and surtax exemption with a new rate structure graduated from 17 to 46 percent of taxable income. The lowest rate was reduced to 16 percent for tax years beginning in 1982 by the Economic Recovery Tax Act of 1981 (Public Law 97-34).

19. Individual income tax rates: effective Jan. 1, 1965, graduated rates from 14 to 70 percent of taxable income. A 10-percent per annum surcharge added for individuals by Public Law 90-364, effective April 1, 1968, was extended to Dec. 31, 1969, at the same annual rate (Public Law 91-53), extended to June 30, 1970 (Public Law 91-171) at a 5-percent annual rate and then discontinued. The Economic Recovery Tax Act of 1981 reduced the range of rates from 12 to 50 percent, effective for taxable years beginning in 1982. Includes SECA taxes of 9.3 percent on net earnings up to \$29,700 for 1981 and of 9.35 percent up to \$32,400 for 1982.

20. Rates of tax are as follows: income tax graduated withholding from 15 to 38 percent on wages in excess of exemptions, effective Jan. 1, 1975, under Public Law 95-600. The Economic Recovery Tax Act of 1981 reduced the rates to 15 to 37 percent, effective Oct. 1, 1981, and the lowest rate to 14 percent, effective July 1, 1982. A combined FICA tax rate of 13.3 percent was in effect on salaries and wages up to \$26,700 for calendar year 1981 and of 13.4 percent up to \$32,400 for 1982.

21. Railroad retirement taxes are divided into two tiers for both employers and employees. The tier I tax rate for 1981 was 6.65 percent each on the first \$2,700 of monthly compensation and 6.7 percent on the first \$2,700 for 1982. Tier II taxes for employees were increased from 9.5 percent to 11.75 percent and established for employees at 2 percent, effective Oct. 1, 1981, on the first \$1,850 of monthly compensation for 1981 and \$2,025 for 1982.

22. Employers of one or more persons in each of 20 calendar weeks or who paid wages of \$1,500 or more in any calendar quarter taxed 3.4 percent on taxable portion of wages up to \$6,000. This tax is reduced by credits for unemployment contributions paid to states up to 2.7 percent of FUTA tax.

23. Prior to Jan. 1, 1977, estate tax rates were graduated from 3 percent to the first \$5,000 of net estate in excess of a \$50,000 exemption to 77 percent on portion over \$10 million; gift taxes were three-fourths of the estate tax schedule for corresponding brackets with a \$30,000 exemption subject to a \$3,000 annual exclusion for each donee. Beginning Jan. 1, 1977, the separate rates for estates and gifts were replaced by unified rates of tax graduated from 18 to 70 percent. The separate exemption amounts were replaced by a unified credit of \$47,000 to be phased in over a five-year period ending in 1981. The Economic Recovery Tax Act of 1981 raised the credit to \$192,800 to be phased in over a five-year period (52,800 for 1982). Also, the Act raised the annual gift tax exclusion from \$3,000 to \$10,000, effective Jan. 1, 1982, and provided for annual rather than quarterly returns and payments.

24. Repealed effective Jan. 1, 1980 (Public Law 96-39).

25. FY 1982 amount contains adjustment of -\$8,537,000 to correct data for FY 1981.

26. FY 1982 amount contains adjustment of -\$8,659,000 to correct data for FY 1981.

27. Rates increased from 50 cents and 2 percent on underground mined coal and 25 cents and 2 percent on surface mined coal, effective Jan. 1, 1982 (Public Law 97-119).

28. The previously reported FY 1980 figure has been revised to \$324,000.

29. Includes amount collected or adjusted for taxes that have been repealed or have expired.

30. Expired Sept. 30, 1980.

31. Tax increased from 4 to 6¢ per gallon, effective Oct. 1, 1981 (Public Law 95-502).

32. Rate reduced from 2 to 1 percent, effective Jan. 1, 1982 (Public Law 97-34).

33. Rate reduced from 8 to 5 percent, effective Oct. 1, 1980.

34. Repealed effective June 30, 1980, by the Revenue Act of 1978 (Public Law 95-600).

35. Transfers of machine guns, short-barreled firearms, silencers, etc., \$200 each; certain guns with combination shotgun and rifle barrels and other special types of firearms, \$5 each. Occupational taxes are levied on manufacturers, importers or dealers in firearms and are included in the amounts shown.

36. Lowest rate reduced from 30 to 27.5 percent, effective Jan. 1, 1982 (Public Law 97-34). Windfall profit tax amounts shown in these tables are incomplete because they reflect only amounts from returns processed by the end of the reporting period. For comprehensive detail on windfall profit taxes, refer to the SOI Bulletin (IRS Publication 1136), which is published quarterly.

37. Taxes effective April 1, 1981 (Public Law 96-510).

38. Contains windfall profit tax amounts of \$16.9 billion for FY 1981 and \$22 billion for FY 1982 (refer to footnote 36 for cautionary information about these figures).

Table 4.—Amount of internal revenue refunds including interest
(In thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single district indicated in parentheses; totals for other states shown at bottom of table.)	Total	Corporation income	Individual income	Employment taxes ¹	Estate	Gift	Excise
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total ²	75,201,750	17,974,112	55,101,831 ³	1,578,178	173,914	6,926	368,788 ⁴
North-Atlantic Region	10,456,843	3,479,814	6,745,800	184,403	24,488	551	17,788
Albany	794,389	381,934	403,261	7,858	339	91	206
Augusta	250,163	29,856	218,120	3,636	405	2	143
Boston	1,848,273	549,363	1,270,899	24,799	3,565	14	332
Brooklyn	1,756,126	252,298	1,465,882	25,828	5,189	54	6,875
Buffalo	1,160,617	132,705	1,014,487	10,361	1,817	76	1,172
Burlington	108,886	17,494	90,628	1,544	108	—	52
Hartford	1,371,913	467,275	897,675	43,073	4,320	—	3,797
Manhattan	1,533,882	2,622,491	1,030,076	44,757	6,903	301	4,119
Portsmouth	264,912	51,946	209,178	3,300	365	5	110
Providence	277,163	295,604	2,247	1,247	807	8	110
Mid-Atlantic Region	10,496,898	2,642,541	7,810,531	184,072	27,058	1,290	47,408
Baltimore	2,054,365	610,951	1,393,444	31,405	12,033	23	60
Foreign Operations	70,686	297,760	1,741	1,893	60	1,753	74
Puerto Rico ⁵	55,593	652	49,382	5,068	50	345	1,408
Other	328,390	70,014	248,378	6,873	1,843	179	21,459
Newark	2,623,820	1,967,659	54,615	6,055	179	—	12,840
Philadelphia	2,022,864	372,270	1,583,938	31,353	2,396	68	1,459
Pittsburgh	1,465,387	417,162	1,029,666	12,933	2,358	809	3,183
Richmond	1,449,605	218,448	1,223,329	22,488	2,018	129	205
Wilmington	512,194	365,385	143,741	2,537	295	2	25
Southeast Region	7,800,895	1,571,088	6,271,755	193,407	17,145	1,391	28,697
Atlanta	1,520,844	124,719	1,392,990	1,963	8,972	372	1,410
Birmingham	807,274	154,891	737,217	12,305	1,313	39	781
Columbia	697,828	116,871	570,470	8,898	589	83	2,999
Greensboro	1,257,225	207,246	1,027,784	17,466	1,446	29	259
Jackson	478,553	65,303	406,653	5,555	553	29	3,809
Jacksonville	2,728,212	531,704	2,131,616	51,368	9,535	180	8,037
Nashville	1,161,559	170,364	933,825	77,516	1,549	70	35,800
Central Region	7,754,440	2,122,675	7,470,411	112,510	12,743	300	1,090
Cincinnati	1,395,915	281,245	1,091,451	17,147	1,896	32	4,144
Cleveland	2,063,165	486,303	1,553,333	35,545	3,311	117	4,355
Detroit	3,470,066	980,475	2,440,427	30,865	2,586	42	15,871
Indianapolis	1,509,923	204,030	1,279,899	17,124	3,390	63	5,385
Louisville	848,413	124,227	704,334	7,064	1,134	13	334
Parkinsonburg	548,658	50,393	390,777	4,925	426	3	47,079
Midwest Region	8,830,886	2,444,996	7,121,454	175,635	20,410	1,029	1,090
Aberdeen	36,846	17,439	19,128	242	91	2	27
Chicago	1,142,388	2,351,190	89,015	8,923	728	27	27,599
Des Moines	899,041	118,133	773,498	6,427	2,148	32	302
Fargo	169,129	30,098	127,225	1,974	232	1	294
Omaha	435,507	109,432	320,567	1,018	474	1	1,088
St. Louis	1,425,476	388,130	1,001,177	22,916	2,113	152	2,338
St. Paul	1,347,927	314,918	914,122	14,709	813	3	1,415
Springfield	803,573	105,275	688,162	8,620	2,089	3	5,180
Southeast Region	10,774,058	2,841,037	7,850,837	178,952	20,931	1,588	1,090
Albuquerque	320,227	36,557	277,155	5,474	599	17	425
Austin	2,159,157	993,865	1,106,690	38,034	4,588	172	10,808
Cheyenne	185,715	23,925	157,745	2,256	308	—	1,471
Dallas	2,207,906	525,896	1,619,936	43,553	9,792	111	6,818
Denver	1,035,103	162,888	839,910	16,208	2,267	993	5,857
Houston	1,432,217	142,217	1,240,445	14,981	1,985	14	3,237
Little Rock	453,702	55,678	391,297	5,343	534	13	537
New Orleans	1,264,313	233,207	997,199	22,366	5,400	57	6,084
Oklahoma City	1,101,766	303,745	773,864	16,895	2,514	201	2,467
Wichita	712,578	151,769	544,376	9,072	1,944	20	5,397
Western Region	14,878,920	3,295,010	11,279,710	243,395	42,141	707	10,949
Anchorage	226,297	15,763	184,560	4,552	346	4	88
Boise	236,701	39,544	192,727	3,251	539	2	215
Helena	209,050	26,387	178,002	1,458	1,871	17	85
Honolulu	306,558	48,701	251,565	5,154	1,080	49	95
Los Angeles	5,845,428	1,306,269	4,418,765	92,842	17,732	384	9,437
Phoenix	850,718	142,171	696,187	10,484	1,562	36	278
Portland	1,119,868	405,498	699,210	12,422	1,524	2	1,222
Reno	351,837	80,931	259,585	10,253	810	1	58
Salt Lake City	421,130	70,860	343,962	5,711	325	28	245
San Francisco	3,736,428	702,248	2,939,559	77,462	13,980	164	5,008
Seattle	1,983,380	456,640	1,114,938	18,706	2,262	20	1,222
Other miscellaneous refunds	228,832	—	31,329	337,895	0	0	122,862
Gasoline, lubricating oil and excess FICA credits ⁶	458,761	0	0	0	0	0	1,796
Bureau of Customs	1,796	0	0	0	0	0	0
Earned income credits offset ⁷	25,315	0	25,315	0	0	0	0
Refunds reversal unclassified ⁸	-257,040	-263,054	6,014	0	0	0	0

Totals for states not shown above

(a) California	9,583,857	1,700,514	7,358,325	170,304	31,722	548	14,444
(b) Illinois	4,432,417	1,247,863	3,037,352	106,835	11,021	731	29,014
(c) New York	6,333,532	2,302,816	3,910,807	88,805	14,848	522	12,737
(d) Ohio	3,479,080	767,549	2,644,894	52,692	5,207	149	8,499
(e) Pennsylvania	3,468,253	789,433	2,613,505	45,286	4,754	877	14,286
(f) Texas	5,870,625	1,662,877	3,869,074	98,248	16,365	296	25,693

¹ Includes withheld income tax, FICA, railroad retirement and FUTA refunds and credits.

² Amounts may not add due to rounding.

³ Includes earned income credits refunded, amounting to \$12.2 billion.

⁴ Includes credits for gasoline and lubricating oil tax payments.

⁵ Includes credits for excess payments under the federal old age and survivors', federal disability and federal hospital funds, amounting to \$338 million.

⁶ Includes refunds issued in September 1982 minus refund reversals received in September 1982 that were not classified by district before Sept. 30, 1982 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

⁷ Includes refunds of special fund receipts (Puerto Rico amount 20x\$737), amounting to \$183,000.

⁸ Less than \$500.

Table 5.—Number of internal revenue refunds issued

Internal revenue regions and districts, states and other areas. (States represented by single district indicated in parentheses; totals for other states shown at bottom of table.)	Total	Corporation income	Individual income	Employment taxes	Estate	Gift	Excise
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	74,495,524	743,288	71,647,291	2,002,254	21,713	1,288	79,890
North-Atlantic Region	9,880,951	88,821	9,318,088	462,950	2,884	177	7,861
Albany	640,078	4,880	621,640	12,873	155	13	517
Augusta	386,235	1,701	354,347	7,632	68	6	481
Boston	1,840,327	19,435	1,879,908	39,340	482	32	1,132
Brooklyn	2,031,210	11,479	1,974,197	33,555	587	21	1,381
Buffalo	1,424,057	11,824	1,385,542	24,741	468	28	1,554
Burlington	162,423	2,004	155,439	4,788	381	1	155
Hartford	1,398,304	2,119	1,393,938	257,158	467	18	433
Manhattan	1,457,583	2,777,107	1,196,533	58,358	681	51	1,384
Portsmouth	326,815	3,502	315,254	7,487	70	4	238
Providence	234,595	212,372	2,077	3,998	60	2	236
Mid-Atlantic Region	10,745,874	81,386	10,136,825	243,017	2,650	157	10,379
Baltimore	1,813,205	14,775	1,755,810	40,290	542	25	1,763
Foreign Operations	206,743	1,404	190,249	14,339	165	4	582
Puerto Rico ⁵	49,898	79	37,196	7	261	1	289
Other	156,845	1,326	153,053	1,992	158	3	313
Newark	2,741,319	21,876	2,653,280	62,629	880	45	2,819
Philadelphia	2,074,511	17,077	2,260,944	54,223	429	22	2,386
Pittsburgh	1,418,361	9,529	1,378,003	30,056	221	31	1,481
Richmond	1,750,716	14,361	1,686,357	39,314	338	25	1,321
Wilmington	204,419	2,364	198,552	5,156	65	5	261
Southeast Region	11,078,921	150,466	10,705,566	259,340	2,580	214	11,655
Atlanta	1,763,389	15,456	1,706,625	39,081	281	21	1,927
Birmingham	1,134,053	9,811	1,104,583	25,983	184	17	1,316
Columbia	873,802	7,778	846,442	18,569	148	17	850
Greensboro	1,841,586	17,873	1,785,737	38,109	275	27	1,565
Jackson	581,267	5,442	535,897	15,204	130	101	1,001
Jacksonville	3,227,536	32,400	3,094,513	65,718	1,303	65	3,519
Nashville	1,456,758	11,230	1,417,118	32,088	263	37	1,412
Central Region	9,846,350	86,350	9,446,823	185,771	2,100	119	10,239
Cincinnati	1,545,236	16,053	1,496,983	30,370	341	14	1,475
Cleveland	2,021,264	22,884	1,957,511	36,583	484	46	1,756
Detroit	3,900,255	28,963	3,850,255	82,210	1,000	9	2,871
Indianapolis	1,708,274	12,995	1,681,915	30,981	419	25	1,839
Louisville	1,017,656	6,399	987,506	19,973	218	17	1,543
Parkinsonburg	520,804	4,236	516,568	12,524	333	8	8
Midwest Region	9,757,513	126,248	9,405,439	206,212	3,520	207	12,687
Aberdeen	198,793	3,112	186,437	4,788	72	14	390
Chicago	2,858,392	30,813	2,765,362	57,140	683	27	8,823
Des Moines	828,694	14,992	793,092	18,785	431	21	1,593
Fargo	194,054	2,666	185,421	5,415	88	3	483
Minneapolis	1,445,334	14,411	1,404,417	30,545	426	25	2,148
Omaha	478,255	8,612	457,195	11,425	219	9	805
St. Louis	1,481,124	18,451	1,425,744	34,253	487	41	2,148
St. Paul	1,308,108	16,868	1,259,897	30,356	530	10	1,331
Springfield	915,559	10,321	887,082	16,545	416	11	1,184
Southeast Region	10,162,188	104,521	9,766,115	272,336	2,396	191	13,893
Albuquerque	402,622	4,389	400,640	10,279	79	10	430
Austin	1,607,966	16,526	1,542,430	45,798	473	37	2

Table 6.—Number of returns filed by internal revenue regions and districts, states and other areas

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Partnership (5)	Corporation income tax (6)	Estate tax (7)
United States, total	170,289,265	95,481,537	31,862,912	1,963,521	1,561,267	2,950,279	134,965
North Atlantic Region	23,279,898	12,687,083	4,624,016	358,158	163,143	498,304	18,988
Albany	1,466,385	847,518	287,612	15,919	11,215	3,947	1,127
Albany (See (c) below)	818,454	458,209	159,810	10,570	4,201	1,288	419
Augusta	4,490,104	2,541,648	886,314	93,365	22,198	84,721	3,560
Boston	4,908,684	2,777,888	1,019,344	111,778	112,115	2,412	2,412
Brooklyn	3,091,867	1,824,941	600,751	36,857	20,830	44,155	284
Buffalo	411,288	209,727	81,886	4,896	3,084	8,306	247
Burlington	2,686,189	1,439,734	580,886	21,695	40,115	2,476	2,476
Hartford	3,952,583	2,174,778	742,098	114,340	41,706	132,786	3,806
Manhattan	713,019	414,581	142,021	7,347	4,493	12,427	558
New York	713,336	404,958	142,021	7,347	4,493	12,427	512
Providence	23,364,032	12,114,497	4,434,432	278,239	175,007	392,271	16,512
Mid-Atlantic Region	3,776,491	2,221,476	673,306	39,374	31,065	61,225	2,787
Baltimore	769,540	320,447	156,827	934	1,392	3,196	420
Foreign Operations	309,689	83,639	49,450	101	131	825	392
Puerto Rico	459,851	238,808	107,377	833	1,251	6,371	1,784
Oiler	6,121,794	3,454,935	1,163,937	54,560	40,742	144,564	4,744
Newark	5,310,865	3,054,710	1,088,258	97,615	40,461	74,354	3,644
Philadelphia	3,096,947	1,831,536	614,739	41,486	23,666	32,613	1,220
Pittsburgh	3,823,627	2,263,226	655,099	33,793	28,604	58,844	2,752
Richmond	464,768	259,182	87,296	2,687	1,675	445	169
Wilmington	24,937,936	14,217,923	4,602,271	207,581	180,680	442,755	16,962
Southeast Region	3,597,119	2,155,577	682,221	26,241	16,095	1,047	1,047
Atlanta	2,276,488	1,420,142	461,132	17,827	16,095	32,445	1,047
Birmingham	1,955,606	1,207,692	365,355	11,331	13,725	30,871	1,206
Columbia	3,882,091	2,381,846	823,147	27,841	64,954	2,689	2,689
Greensboro	1,452,256	871,420	283,147	7,165	11,629	21,186	636
Jackson	8,753,403	4,390,720	1,216,109	96,173	58,432	196,536	1,859
Jacksonville	2,922,963	1,780,526	426,185	27,202	27,841	14,287	14,287
Nashville	26,749,184	12,267,838	3,745,835	260,016	317,287	1,428	1,428
Central Region	3,169,959	1,878,509	578,568	36,881	24,883	42,491	2,291
Cincinnati	4,430,688	2,591,309	833,055	51,989	31,132	62,319	2,291
Cleveland	6,064,417	3,511,022	1,053,056	73,038	50,679	96,028	3,330
Detroit	3,729,079	2,200,945	702,728	44,849	23,430	59,525	3,330
Indianapolis	2,236,751	1,313,639	391,530	20,700	20,292	32,820	1,401
Louisville	672,139,200	372,431	106,589	10,128	9,500	17,084	619
Parkersburg	24,884,036	12,919,755	4,824,475	340,896	211,802	399,858	26,507
Midwest Region	538,154	278,015	109,499	5,006	5,800	6,087	726
Albany	6,218,894	3,593,912	1,231,184	114,804	58,258	108,496	6,087
Chicago	2,292,483	1,178,936	524,742	37,020	29,172	39,729	4,123
Des Moines	542,562	277,524	110,483	5,277	5,696	8,811	917
Fargo	3,558,286	1,969,517	721,328	52,648	29,016	58,487	2,892
Milwaukee	1,280,499	664,520	268,223	15,070	13,612	24,562	2,114
Omaha	3,624,470	1,980,245	767,154	48,871	27,199	60,573	3,014
St. Louis	3,110,250	1,741,055	593,344	32,800	30,624	55,454	3,210
St. Paul	2,242,458	1,237,031	497,707	29,100	18,225	24,958	3,424
Springfield	22,883,485	13,013,818	3,716,981	207,281	264,874	405,707	16,103
Southeast Region	915,746	538,496	197,130	6,310	9,557	14,267	495
Albuquerque	3,497,650	1,947,873	698,488	31,966	37,533	57,617	2,554
Austin	418,072	217,452	89,672	3,214	5,806	8,526	289
Cheyenne	4,752,288	2,596,362	753,474	52,894	66,433	80,440	2,981
Dallas	2,477,607	1,344,119	428,226	26,021	37,113	50,151	1,977
Denver	2,706,648	1,484,511	559,241	31,555	41,433	1,096	1,096
Houston	1,463,490	821,760	254,395	11,242	12,244	23,770	886
Little Rock	2,796,117	1,632,579	418,176	12,950	18,746	57,621	1,311
New Orleans	2,338,025	1,265,213	398,994	20,146	28,495	40,554	1,895
Oklahoma City	1,018,844	1,005,411	399,215	17,421	31,328	2,485	2,485
Wichita	31,268,694	16,880,605	6,114,902	334,681	405,945	503,617	25,604
Western Region	342,365	200,638	29,672	1,134	5,613	6,114	159
Anchorage	668,416	361,435	118,818	4,760	9,396	12,711	661
Boise	670,853	334,757	125,826	5,558	8,349	12,711	661
Helena	773,116	438,675	126,660	8,072	6,335	17,711	639
Honolulu	11,443,651	6,306,095	2,220,060	141,120	157,804	199,688	9,494
Los Angeles	2,128,327	1,151,647	448,011	25,841	20,900	36,612	1,575
Phoenix	2,174,195	1,114,229	463,226	18,451	25,672	36,868	1,707
Portland	966,162	498,890	105,773	6,401	7,829	14,137	345
Reno	850,362	553,442	122,932	12,987	17,935	19,885	490
Salt Lake City	8,057,861	4,308,243	1,692,990	79,816	103,002	103,695	7,902
San Francisco	3,363,260	1,804,534	694,749	29,631	40,110	53,376	2,144
Seattle							

Totals for states not shown above

(a) California	19,501,512	10,614,338	3,912,995	220,936	261,806	293,383	17,336
(b) Illinois	8,521,352	4,830,943	1,728,971	143,394	77,485	135,454	9,511
(c) New York	13,419,519	7,198,226	2,645,729	106,861	103,661	213,504	10,995
(d) Ohio	7,800,647	4,469,818	1,411,623	55,815	111,810	111,810	5,582
(e) Pennsylvania	6,407,812	4,886,246	1,702,997	39,101	64,327	106,967	5,364
(f) Texas	10,957,584	6,160,726	1,811,363	103,720	135,521	178,490	6,664

Column contents:

- (1) Includes Forms 1040, 1040A, 1040NR, 1040ES-PR and 1040C.
- (2) Shows the number of 1040ES documents filed. Commissioner's Annual Reports prior to 1981 showed the number of files.
- (3) Form 1041.
- (4) Form 1065.
- (5) Includes Forms 1120, 1120L, 1120M, 1120S, 1120POL, 1120F and 1120H.
- (6) Includes Forms 706 and 706A.
- (7)

Table 6.—Continued

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Gift tax (8)	Employment taxes (9)	Exempt organizations (10)	Employee plans (11)	ATF returns (12)	Excise taxes (13)	Supplemental documents (14)	Non-master file returns (15)
United States, total	99,533	25,835,217	443,705	1,021,289	232,673	1,171,722	7,555,723	65,143
North Atlantic Region	16,183	3,548,514	88,918	172,125	18,571	125,438	955,513	4,847
Albany (See (c) below)	979	203,001	3,889	8,003	2,368	11,708	53,941	129
Augusta (Maine)	516	130,115	2,789	4,210	1,434	9,824	29,079	129
Boston (Massachusetts)	3,321	1,544,791	15,449	3,909	2,983	21,991	209,893	1,264
Brooklyn (See (c) below)	1,676	678,041	6,101	31,829	1,646	17,396	202,735	1,264
Buffalo (New York)	2,549	403,038	8,504	20,404	4,271	22,934	100,133	467
Burlington (Vermont)	76,909	2,116	1,761	2,116	1,761	2,116	1,761	1,761
Hartford (Connecticut)	2,287	383,186	8,176	20,237	1,969	15,967	115,202	567
Manhattan (See (c) below)	3,757	823,607	18,256	46,655	1,473	12,859	262,275	1,217
New York (New York)	466	114,403	4,076	8,165	816	6,056	31,620	110
Providence (Rhode Island)	354	111,700	1,880	5,021	408	3,863	23,513	150
Mid-Atlantic Region	11,519	3,409,090	58,883	145,822	24,906	129,904	840,867	32,083
Baltimore (Maryland & D.C.)	2,384	550,975	12,532	24,541	3,071	18,046	125,376	365
Foreign Operations	253	185,451	596	1,045	330	1,031	63,532	28,066
Puerto Rico	13	171,634	100	770	330	89	2,492	67
Other	240	13,817	496	275	842	61,040	28,066	28,066
Newark (New Jersey)	2,680	898,478	11,667	40,692	3,487	27,549	256,708	1,051
Philadelphia (See (c) below)	2,242	713,547	14,386	39,520	6,557	31,745	142,308	1,518
Pittsburgh (Pennsylvania)	1,190	406,306	8,882	21,778	5,264	25,906	81,913	548
Richmond (Virginia)	2,418	584,176	9,234	15,486	5,761	22,371	141,854	228
Wilmington (Delaware)	352	70,157	7,286	3,180	490	3,254	19,276	257
Southeast Region	16,882	4,062,347	142,406	183,338	37,887	140,438	1,042,884	2,233
Atlanta (Georgia)	2,224	615,980	7,641	16,892	5,677	23,602	156,517	274
Birmingham (Alabama)	1,200	389,762	4,828	8,979	4,138	17,388	81,318	159
Columbia (South Carolina)	1,238	329,515	3,783	7,305	2,760	12,841	67,861	113
Greensboro (North Carolina)	2,630	657,914	9,933	16,464	5,817	26,478	135,449	753
Jackson (Mississippi)	747	261,118	2,954	5,052	4,065	14,662	59,569	65
Jacksonville (Florida)	5,520	1,330,238	12,779	36,499	8,547	38,394	441,894	1,239
Nashville (Tennessee)	1,993	478,620	5,378	11,947	5,907	21,131	102,536	629
Central Region	10,254	2,915,284	57,528	114,815	34,805	159,491	728,406	8,283
Cincinnati (See (c) below)	1,767	511,364	20,425	39,928	3,928	18,143	118,143	1,762
Cleveland (See (c) below)	2,173	665,148	12,413	24,869	5,098	21,831	107,772	2,259
Detroit (Michigan)	2,723	839,596	14,598	39,340	10,324	43,330	224,563	2,491
Indianapolis (Indiana)	2,079	511,364	12,840	17,040	5,795	33,667	110,718	1,440
Louisville (Kentucky)	1,121	352,515	8,843	8,943	5,907	19,169	74,105	89
Parkersburg (West Virginia)	451	174,811	3,418	4,498	2,952	12,453	33,105	148
Midwest Region	16,837	3,453,067	168,941	186,487	36,218	178,823	1,042,884	2,233
Aberdeen (South Dakota)	183	94,244	2,238	2,719	1,838	7,620	19,814	113
Chicago (See (c) below)	3,554	831,399	15,859	52,628	4,235	30,261	224,706	552
Des Moines (Iowa)	1,235	387,643	14,703	18,342	4,515	25,831	60,949	257
Fargo (North Dakota)	908	96,437	2,370	3,257	1,792	8,215	20,630	45
Milwaukee (Wisconsin)	4,028	521,889	11,708	26,844	5,438	42,800	109,788	786
Omaha (Nebraska)	1,896	214,953	4,557	7,118	2,699	18,998	43,568	207
St. Louis (Missouri)	2,281	544,297	11,083	22,572	3,066	20,969	100,969	1,040
St. Paul (Minnesota)	2,261	456,364	11,550	22,038	5,339	29,123	125,093	397
Springfield (See (c) below)	1,620	325,857	7,963	12,988	3,769	21,082	116,372	86
Southern Region	13,769	3,087,885	106,399	191,899	45,285	214,633	1,484,738	4,732
Albuquerque (New Mexico)	462	150,264	2,401	3,668	1,640	6,236	46,738	816
Austin (See (f) below)	1,935	161,539	8,947	14,847	8,032	31,494	242,329	438
Cheyenne (Wyoming)	1,487	14,847	1,781	1,687	5,144	1,271	27,416	1,271
Dallas (See (f) below)	2,388	790,889	11,016	22,148	5,981	35,904	334,055	308
Denver (Colorado)	1,806	395,461	7,489	13,925	3,880	17,486	148,772	722
Houston (Texas)	4,439	344,693	9,574	19,305	16,300	20,969	100,969	1,040
Little Rock (Arkansas)	871	246,514	3,820	6,201	3,986	13,819	64,549	417
New Orleans (Louisiana)	1,203	472,768	5,202	11,355	4,240	22,378	137,468	122
Omaha (Nebraska)	1,896	214,953	4,557	7,118	2,699	18,998	43,568	207
Wichita (Kansas)	1,710	311,707	6,134	10,127	2,850	20,474	86,135	108
Western Region	13,769	3,087,885	78,973	212,330	45,285	214,633	1,484,738	4,732
Anchorage (Alaska)	1	11,226	1	178	153	58,268	29,281	29
Boise (Idaho)	394	114,728	2,157	3,658	2,213	8,143	31,918	216
Helena (Montana)	941	120,398	2,638	3,630	2,756	10,473	41,881	116
Honolulu (Hawaii)	11	11,811	1	313	3	3,455	59,689	59
Los Angeles (See (c) below)	3,380	1,694,315	24,884	80,158	7,424	46,922	560,323	1,149
Phoenix (Arizona)	899	291,443	4,546	10,505	3,201	10,547	124,400	249
Portland (Oregon)	396	74,947	1,933	12,712	1,987	19,581	84,923	92
Reno (Nevada)	345	99,985	1,403	3,856	1,172	5,733	42,235	57
Salt Lake City (Utah)	150	150,782	2,674	5,074	529	9,526	52,928	529
San Francisco (See (c) below)	3,166	1,193,004	21,115	63,624	14,957	50,855	413,177	1,399
Seattle (Washington)	1,412	511,402	10,657	19,320	4,368	30,215	190,750	588

Table 7.—Returns filed, examination coverage and results (1982)

	Returns filed		Returns examined			Percent coverage
	CY 1981	Revenue agents	Tax auditors	Service centers	Total	
Individual, total	84,013,000	285,526	1,068,557	103,173	1,455,256	1.55
1040A, TPI ¹ under \$10,000	26,520,000	8,567	80,875	3,909	93,451	.35
Non 1040A, TPI under \$10,000	8,468,000	10,481	56,683	15,983	83,147	.98
TPI \$10,000 under \$25,000, simple	21,189,000	8,275	100,103	11,670	120,048	.57
TPI \$10,000 under \$25,000, complex	11,251,000	24,962	216,488	34,462	275,932	2.45
TPI \$25,000 under \$50,000	17,668,000	46,604	441,433	24,059	512,096	2.90
TPI \$50,000 and over	3,305,000	100,456	81,004	6,242	187,702	5.68
Schedule C-TGR ¹ under \$25,000	1,831,000	10,108	18,934	1,706	30,748	1.68
Schedule C-TGR \$25,000 under \$100,000	1,747,000	27,231	39,818	2,221	69,370	3.97
Schedule C-TGR \$100,000 and over	921,000	34,926	18,355	1,403	54,684	5.94
Schedule F-TGR under \$25,000	368,000	2,134	3,435	594	6,163	1.67
Schedule F-TGR \$25,000 under \$100,000	526,000	4,658	8,087	581	13,326	2.15
Schedule F-TGR \$100,000 and over	219,000	7,224	3,142	323	10,689	4.88
Fiduciary	1,944,000	9,387	914	-	10,301	.53
Partnerships	1,412,000	22,878	105	-	23,084	1.63
Corporation, total ³	2,279,000	107,705	-	-	107,705	4.73
Assets not reported	144,000	5,359	-	-	5,359	3.72
Under \$100,000 ⁴	1,035,000	28,864	-	-	28,864	2.79
\$100,000 under \$1 mil	870,000	39,024	-	-	39,024	4.40
\$1 mil under \$10 mil	185,000	23,296	-	-	23,296	12.59
\$10 mil under \$100 mil	30,000	7,158	-	-	7,158	23.86
\$100 mil and over	6,000	4,004	-	-	4,004	66.73
Small business corps.	547,000	6,728	-	-	6,728	1.60
Form 1120 DISC	7,000	1,396	-	-	1,396	19.94
Estate, total	146,000	24,344	143	-	24,487	16.77
Gross estate under \$1 mil	139,000	18,863	137	-	19,000	13.67
Gross estate \$1 mil and over	8,000	5,481	6	-	5,487	68.59
Gift	190,000	4,451	58	-	4,509	2.37
Income, estate and gift, total	100,538,000	464,514	1,067,777	103,173	1,635,464	1.63
Excise	970,000	57,396	2,792	-	60,188	6.20
Employment	25,926,000	31,712	4,334	-	36,046	.14
Windfall profit	4,000	507	-	-	507	12.68
Miscellaneous	-	25	2	-	27	-
Service center corrections	-	-	-	716,193	716,193	-

Note: Total may not add due to rounding.

¹ Total positive income.² Total gross receipts.³ Includes 9,000 Forms 1120F not allocated to corporation classes.⁴ Balance sheet assets.

Table 7.—Continued

Recommended additional tax and penalties (in millions of dollars)				Average tax and penalty per return			No-change, percent ¹		
Revenue agents	Tax auditors	Service centers	Total	Revenue agents	Tax auditors	Service centers	Revenue agents	Tax auditors	
2,143	801	31	2,975	7,505	751	364	11	20	Individual, total
70	44	1	115	8,166	543	200	10	18	1040A, TPI ¹ under \$10,000
63	26	3	92	6,058	455	185	16	27	Non 1040A, TPI under \$10,000
21	58	3	82	2,520	579	248	13	19	TPI \$10,000 under \$25,000, simple
68	120	10	188	2,731	555	231	12	17	TPI \$10,000 under \$25,000, complex
142	286	8	437	3,057	648	336	10	20	TPI \$25,000 under \$50,000
1,089	138	3	1,230	10,841	1,705	468	9	29	TPI \$50,000 and over
41	17	1	59	4,042	895	451	15	21	Schedule C-TGR ¹ under \$25,000
123	54	1	178	4,526	1,362	427	12	21	Schedule C-TGR \$25,000 under \$100,000
416	47	1	464	11,901	2,563	620	10	22	Schedule C-TGR \$100,000 and over
4	2	-	6	1,987	596	223	13	28	Schedule F-TGR under \$25,000
18	5	-	23	3,891	1,757	363	10	24	Schedule F-TGR \$25,000 under \$100,000
87	4	-	91	12,065	1,264	407	9	26	Schedule F-TGR \$100,000 and over
38	-	-	38	4,043	279	-	21	6	Fiduciary
-	-	-	-	-	-	-	36	33	Partnerships
7,221	-	-	7,221	67,042	-	-	23	-	Corporation, total ³
202	-	-	202	37,683	-	-	32	-	Assets not reported
71	-	-	71	2,465	-	-	31	-	Under \$100,000 ⁴
167	-	-	167	4,268	-	-	23	-	\$100,000 under \$1 mil
389	-	-	389	16,681	-	-	18	-	\$1 mil under \$10 mil
565	-	-	565	78,969	-	-	9	-	\$10 mil under \$100 mil
5,827	-	-	5,827	1,455,348	-	-	3	-	\$100 mil and over
42	-	-	42	4,803	-	-	37	-	Small business corps.
-	-	-	-	-	-	-	38	-	Form 1120 DISC
754	1	-	754	30,958	4,054	-	9	9	Estate, total
259	1	-	259	13,729	3,822	-	10	10	Gross estate under \$1 mil
495	-	-	495	90,253	9,368	-	6	-	Gross estate \$1 mil and over
85	-	-	85	19,021	1,255	-	21	16	Gift
10,283	802	31	11,115	22,135	751	364	15	20	Income, estate and gift, total
71	1	-	71	1,242	217	-	15	8	Excise
93	2	-	95	2,926	482	-	30	10	Employment
457	-	-	457	900,481	-	-	69	-	Windfall profit
2	-	-	2	81,185	-	-	-	-	Miscellaneous
-	-	268	268	-	-	374	-	-	Service center corrections

¹ Service center no-change rate by class is not available. 17 percent of service center examinations resulted in no change.

Table 8.—Returns filed, examination coverage and results (1981)

	Returns filed		Returns examined				Percent coverage
	CY 1980	Revenue agents	Tax auditors	Service centers	Total		
Individual, total	93,052,000	289,507	1,193,079	161,518	1,644,104	1.77	
1040A, TPI ¹ under \$10,000	28,222,000	10,259	133,415	5,745	149,419	.53	
Non 1040A, TPI under \$10,000	6,553,000	12,439	104,274	34,116	150,829	1.76	
TPI \$10,000 under \$25,000, simple	21,071,000	7,154	108,202	13,597	128,953	.61	
TPI \$10,000 under \$25,000, complex	11,694,000	25,868	289,585	89,997	365,450	3.13	
TPI \$25,000 under \$50,000	14,901,000	43,512	401,511	26,679	471,802	3.17	
TPI \$50,000 and over	2,249,000	94,775	77,192	4,066	176,033	7.83	
Schedule C-TGR ² under \$25,000	2,324,000	10,749	20,174	2,162	33,085	1.42	
Schedule C-TGR \$25,000 under \$100,000	1,756,000	26,951	40,708	2,325	69,984	3.98	
Schedule C-TGR \$100,000 and over	866,000	39,534	22,329	1,251	63,114	7.12	
Schedule F-TGR under \$25,000	840,000	3,625	4,883	764	9,472	1.48	
Schedule F-TGR \$25,000 under \$100,000	559,000	6,340	7,686	629	14,655	2.62	
Schedule F-TGR \$100,000 and over	195,000	8,001	3,120	187	11,308	5.80	
Fiduciary	1,878,000	9,145	52	-	9,197	.48	
Partnerships	1,362,000	22,015	98	-	22,113	1.62	
Corporation, total ³	2,124,000	107,363	-	-	107,363	5.05	
Assets not reported	126,000	4,017	-	-	4,017	3.19	
Under \$100,000 ⁴	1,014,000	25,393	-	-	26,393	2.60	
\$100,000 under \$1 mil	779,000	42,245	-	-	42,245	5.42	
\$1 mil under \$10 mil	165,000	23,661	-	-	23,661	14.35	
\$10 mil under \$100 mil	27,000	7,001	-	-	7,001	25.93	
\$100 mil and over	5,000	4,026	-	-	4,026	80.52	
Small business corps.	528,000	9,356	-	-	9,356	1.77	
Form 1120 DISC	8,000	1,460	-	-	1,460	16.22	
Estate, total	147,000	26,344	753	-	27,097	18.43	
Gross estate under \$300,000	83,000	7,561	534	-	8,115	8.73	
Gross estate \$300,000 and over	55,000	18,783	219	-	18,982	34.51	
Gift	215,000	5,641	256	-	5,897	2.74	
Income, estate and gift, total	99,313,000	470,831	1,194,236	161,518	1,826,567	1.84	
Excise	875,000	61,251	10,940	-	72,191	8.25	
Employment	26,367,000	24,634	6,498	-	31,332	.12	
Miscellaneous	-	168	14	-	182	-	
Service center corrections	-	-	-	814,023	-	-	

¹Total positive income.²Total gross receipts.³Includes 8,000 Forms 1120F not allocated to corporation classes.⁴Balance sheet assets.

Table 8.—Continued

	Recommended additional tax and penalties (in millions of dollars)				Average tax and penalty per return			No-change, percent ¹	
	Revenue agents	Tax auditors	Service centers	Total	Revenue agents	Tax auditors	Service centers	Revenue agents	Tax auditors
Individual, total	1,845	690	36	2,572	6,374	579	223	11	23
1040A, TPI ¹ under \$10,000	79	50	1	130	7,733	372	158	10	23
Non 1040A, TPI under \$10,000	64	29	4	97	5,159	276	121	18	33
TPI \$10,000 under \$25,000, simple	18	49	3	70	2,584	451	205	16	25
TPI \$10,000 under \$25,000, complex	72	125	15	212	2,779	464	216	13	20
TPI \$25,000 under \$50,000	151	220	9	380	3,454	548	338	10	22
TPI \$50,000 and over	668	100	2	969	9,161	1,291	402	10	32
Schedule C-TGR ² under \$25,000	34	15	1	50	3,177	744	321	15	22
Schedule C-TGR \$25,000 under \$100,000	108	49	1	158	3,999	1,208	375	12	21
Schedule C-TGR \$100,000 and over	373	43	1	416	9,423	1,939	411	11	21
Schedule F-TGR under \$25,000	16	2	-	18	4,148	502	187	20	24
Schedule F-TGR \$25,000 under \$100,000	14	5	-	19	2,166	696	232	12	20
Schedule F-TGR \$100,000 and over	48	3	-	52	6,061	963	471	10	21
Fiduciary	39	-	-	39	4,239	1,305	-	26	44
Partnerships	-	-	-	-	-	-	-	35	34
Corporation, total ³	6,339	-	-	6,339	59,040	-	-	18	-
Assets not reported	85	-	-	85	21,104	-	-	22	-
Under \$100,000 ⁴	49	-	-	49	1,854	-	-	22	-
\$100,000 under \$1 mil	279	-	-	279	6,608	-	-	19	-
\$1 mil under \$10 mil	382	-	-	382	16,146	-	-	16	-
\$10 mil under \$100 mil	585	-	-	585	83,503	-	-	9	-
\$100 mil and over	4,959	-	-	4,959	1,231,715	-	-	3	-
Small business corps.	25	-	-	25	2,726	-	-	34	-
Form 1120 DISC	-	-	-	-	-	-	-	39	-
Estate, total	1,371	3	-	1,373	62,031	3,476	-	11	15
Gross estate under \$300,000	98	2	-	100	12,949	3,880	-	15	15
Gross estate \$300,000 and over	1,273	1	-	1,273	67,822	2,490	-	10	15
Gift	69	-	-	70	12,292	1,029	-	21	30
Income, estate and gift, total	9,688	693	36	10,418	20,577	581	223	15	23
Excise	79	2	-	81	1,289	163	-	18	13
Employment	42	2	-	44	1,099	316	-	20	14
Miscellaneous	2	-	-	2	11,554	40	-	1	79
Service center corrections	-	-	205	205	-	-	252	-	-

¹Service center no-change rate by class is not available. 31 percent of service center examinations resulted in no change.

Table 9.—Additional tax and penalties recommended after examination by class of tax and by internal revenue regions and districts and other areas (In thousands of dollars)

Internal revenue regions, districts and service centers	Total	Individual	Fiduciary	Corporation	Subchapter S corporation	Estate	Gift	Excise	Employment	Exempt organizations	Windfall profit	Miscellaneous
Total	11,740,620	2,874,813	38,203	7,220,741	41,914	754,233	94,738	71,902	94,885	20	456,544	2,030
North Atlantic	2,535,255	350,254	8,400	2,034,964	3,753	106,145	8,804	4,966	19,965	1	451,565	3
Mid-Atlantic	1,844,895	432,095	2,840	1,410,000	5,401	83,007	12,013	9,193	15,115	1	—	—
South Atlantic	1,449,559	526,146	4,503	896,332	2,341	70,660	11,786	7,612	11,055	2	2	—
Central	1,113,039	263,317	2,721	730,622	8,582	70,278	12,189	15,785	4,333	3	3,709	2
Midwest	1,717,035	329,080	6,350	1,381,055	14,522	101,217	22,081	9,263	16,457	9	—	—
Southwest	1,452,135	352,650	4,847	1,094,511	2,795	104,753	13,704	16,505	23,542	2	1,753	2,015
Western	1,827,621	718,271	8,442	1,109,040	4,320	196,159	6,149	8,595	9,818	2	16	9
North-Atlantic Region:	42,802	13,735	458	28,481	403	3,757	88	189	342	—	—	—
Albany	21,010	6,006	57	13,281	2	1,288	126	215	54	—	—	—
Augusta	270,782	56,815	502	187,258	838	22,656	361	1,270	1,293	—	—	—
Boston	158,422	33,157	1,207	123,058	233	19,867	585	1,389	238	—	—	—
Brooklyn	131,349	27,652	484	90,393	265	10,353	584	741	874	—	—	—
Buffalo	5,844	2,607	—	2,937	293	26	108	870	—	—	—	—
Burlington	263,275	32,459	863	230,053	520	13,647	2,503	348	970	—	—	—
Hartford	1,500,840	106,075	3,845	1,398,296	1,457	32,081	2,464	733	13,888	—	—	—
Manchester	8,230	5,017	102	1,976	—	1,028	34	28	45	—	—	—
Portsmouth	25,369	10,608	674	12,616	—	35	1,173	59	42	162	—	—
Providence	2,747	2,747	—	—	—	—	—	—	—	—	—	—
Andover Service Center	3,575	3,575	—	—	—	—	—	—	—	—	—	—
Brookhaven Service Center	—	—	—	—	—	—	—	—	—	—	—	—
Mid-Atlantic Region:	155,539	57,240	817	71,314	2,043	13,321	4,730	5,438	635	1	—	—
Baltimore	143,181	51,396	—	81,264	—	13,321	4,730	5,438	635	1	—	—
Foreign Operations	505,850	181,115	388	368,103	1,111	13,041	5,415	488	1,209	—	—	—
Newark	286,340	87,864	373	178,599	1,665	15,009	567	391	907	—	—	—
Philadelphia	173,895	43,556	64	121,551	237	1,581	390	266	451,565	—	—	—
Pittsburgh	68,945	1,197	—	67,748	318	6,965	594	1,203	268	—	—	—
Richmond	76,212	5,486	21	68,735	257	1,175	10	26	502	—	—	—
Wilmington	1,484	1,484	—	—	—	—	—	—	—	—	—	—
Philadelphia Service Center	—	—	—	—	—	—	—	—	—	—	—	—
Southwest Region:	181,040	63,899	531	78,791	688	26,701	7,913	2,284	470	2	—	—
Atlanta	113,042	33,233	112	72,595	31	4,954	221	1,790	106	—	—	—
Birmingham	42,780	30,781	33	8,775	512	1,244	353	422	1,031	—	—	—
Columbia	185,307	40,120	219	130,416	91	6,840	233	379	701	—	—	—
Greensboro	56,497	18,456	64	38,025	16	6,796	458	290	360	—	—	—
Jackson	438,022	263,120	3,302	121,534	1,099	24,889	1,945	1,784	1,011	—	—	—
Jacksonville	121,100	46,877	289	65,447	124	6,256	661	634	811	—	—	—
Nashville	4,763	4,763	—	—	—	—	—	—	—	—	—	—
Atlanta Service Center	5,097	5,097	—	—	—	—	—	—	—	—	—	—
Memphis Service Center	—	—	—	—	—	—	—	—	—	—	—	—
Central Region:	177,150	38,417	813	112,310	342	20,392	429	2,510	930	2	3,203	2
Cincinnati	282,599	48,034	198	198,202	946	17,300	1,082	6,094	1,334	—	—	—
Cleveland	410,069	70,387	941	314,744	353	12,872	7,871	2,204	697	—	—	—
Detroit	110,681	63,802	508	30,197	1,082	11,008	1,239	2,846	173	—	—	—
Indianapolis	108,410	29,354	246	71,225	380	5,377	709	1,036	903	—	—	—
Louisville	41,689	15,781	217	13,944	6,099	3,329	848	1,096	296	—	—	—
Parkburg	1,561	1,561	—	—	—	—	—	—	—	—	—	—
Cincinnati Service Center	—	—	—	—	—	—	—	—	—	—	—	—
Midwest Region:	14,085	5,824	1	2,273	70	5,748	124	12	33	—	—	—
Aberdeen	817,911	118,963	3,683	635,840	5,221	45,333	1,878	2,224	4,533	7	—	—
Chicago	79,871	25,214	73	54,599	1,078	16,853	879	418	652	—	—	—
Des Moines	12,016	6,746	6	2,479	—	2,544	146	65	30	—	—	—
Fargo	190,025	29,335	324	148,502	47	8,125	2,755	607	330	—	—	—
Minneapolis	70,382	18,662	355	38,927	444	11,471	2,551	360	265	—	—	—
Omaha	180,999	50,426	1,367	94,834	7,258	15,381	718	4,599	6,415	2	—	—
St. Louis	231,224	44,140	465	156,182	44	8,467	13,675	443	6,776	1	—	—
St. Paul	117,716	27,233	78	68,400	360	12,987	1,392	591	397	—	—	—
Springfield	2,507	2,507	—	—	—	—	—	—	—	—	—	—
Kansas City Service Center	—	—	—	—	—	—	—	—	—	—	—	—
Southwest Region:	16,743	9,969	4	6,892	18	1,615	85	280	80	—	—	—
Albuquerque	121,023	35,512	2,073	65,404	20	12,772	1,243	1,103	1,226	—	1,672	—
Austin	12,621	50	50	2,288	—	1,510	358	151	34	—	—	—
Cheyenne	242,120	78,021	1,110	133,453	131	26,487	172	2,080	640	2	9	2,015
Dallas	96,946	35,577	821	50,177	473	7,548	290	1,530	531	—	—	—
Denver	512,740	89,418	78	420,518	8	9,981	8,431	1,321	2,954	—	—	—
Houston	28,435	12,972	296	10,267	—	4,028	267	363	222	—	—	—
Little Rock	149,530	44,281	287	87,641	1,639	13,830	441	835	577	—	—	—
New Orleans	151,882	32,644	221	90,144	503	17,563	1,856	7,778	1,118	—	—	—
Oklahoma City	116,990	26,238	11	63,471	3	8,400	562	1,044	16,162	—	—	—
Wichita	1,687	1,687	—	—	—	—	—	—	—	—	—	—
Austin Service Center	—	—	—	—	—	—	—	—	—	—	—	—
Western Region:	26,841	19,114	1,976	4,645	196	439	82	75	314	—	—	—
Anchorage	49,368	11,411	123	35,843	180	1,585	46	245	155	—	—	—
Boise	19,401	12,879	13	3,101	17	2,868	118	251	174	—	—	—
Helena	26,045	13,079	—	11,384	34	1,333	9	23	184	—	—	—
Honolulu	735,789	303,439	1,720	366,577	1,753	57,332	1,558	1,768	1,433	1	9	—
Los Angeles	104,094	48,239	622	46,436	368	6,579	559	238	1,054	—	—	—
Phoenix	65,805	39,567	318	18,979	232	6,891	949	681	491	—	—	—
Portland	116,496	29,033	35	12,675	3	73,552	473	45	669	—	—	—
Salt Lake City	47,789	21,469	54	24,333	311	771	26	384	233	—	—	—
Reno	453,971	157,344	1,157	257,876	1,027	27,456	765	4,334	4,061	1	7	—
San Francisco	174,784	56,450	2,425	95,390	189	17,225	1,567	670	849	—	—	—
Seattle	2,462	2,462	—	—	—	—	—	—	—	—	—	—
Ogden Service Center	4,785	4,785	—	—	—	—	—	—	—	—	—	—
Fresno Service Center	—	—	—	—	—	—	—	—	—	—	—	—

* Less than \$500.

Table 10.—Number of returns examined by class of tax and by internal revenue regions and districts and other areas

Internal revenue regions, districts and service centers	Total	Individual	Partnership	Fiduciary	Corporation	Subchapter S corporation	Estate	Gift	Excise	Employment	Exempt organizations	Employee plans	Windfall profit	Miscellaneous
Total	1,771,998	1,455,256	23,084	10,301	107,708	10,122	24,467	4,509	80,188	34,046	21,388	18,388	507	27
North-Atlantic:	236,323	205,186	2,706	2,338	20,389	1,475	4,024	825	8,408	4,455	4,109	2,428	10	2
Mid-Atlantic	219,689	181,849	2,574	701	13,113	1,185	2,448	482	8,553	6,055	2,530	2,878	—	—
South-east	284,356	225,096	3,107	1,088	14,048	1,647	2,511	842	7,633	5,649	2,497	2,820	12	11
Central	175,283	137,318	2,141	1,326	10,830	1,235	3,204	525	8,861	3,649	3,298	3,167	28	1
Midwest	235,829	181,115	3,120	2,113	17,029	1,860	2,113	1,069	9,878	6,861	3,412	3,272	40	8
Southwest	216,656	173,786	2,968	973	14,837	1,341	2,654	611	11,082	4,819	2,135	1,162	400	1
Western	403,860	350,352	6,488	1,782	17,401	1,268	4,478	852	9,422	5,941	3,417	2,640	57	2
North-Atlantic Region:	12,021	9,938	150	81	831	61	250	67	350	293	—	—	—	—
Albany	7,055	5,254	51	44	859	52	86	27	531	251	—	—	—	—
Augusta	39,257	28,502	468	438	3,825	167	471	67	1,738	1,154	1,873	735	—	—
Brooklyn	57,722	48,423	364	117	3,537	377	943	130	1,682	925	938	706	—	—
Buffalo	26,502	20,381	354	160	2,501	167	532	128	1,099	819	—	—	—	—
Burlington	2,745	2,044	20	13	304	17	3	29	115	—	—	—	—	—
Hartford	23,632	18,273	392	964	2,063	166	578	147	569	460	—	—	—	—
Martinez	51,510	36,865	744	464	5,505	423	962	204	1,074	1,184	1,298	967	—	—
Portsmouth	4,505	3,671	—	38	366	17	31	22	157	—	—	—	—	—
Providence	5,713	4,305	128	20	868	28	86	10	179	89	—	—	—	—
Andrew Service Center	13,555	13,555	—	—	—	—	—	—	—	—	—	—	—	—
Brookhaven Service Center	12,108	12,108	—	—	—	—	—	—	—	—	—	—	—	—
Mid-Atlantic Region:	36,138	28,124	465	107	1,835	172	591	110	1,112	1,014	1,487	1,119	—	—
Baltimore	18,147	14,598	17	2	651	18	281	30	1,426	2,408	—	—	—	—
Foreign Operations	54,852	54,814	620	121	3,785	326	1,028	101	1,227	529	1,043	1,760	—	—
Newark	38,474	32,431	562	267	2,650	331	628	97	776	780	—	—	2	—
Pittsburgh	19,517	15,233	475	71	1,409	118	451	37	985	537	—	—	—	—
Richmond	32,725	27,919	404	104	2,347	283	372	92	607	699	—	—	6	—
Wilmington	4,806	3,948	31	29	436	48	99	15	112	88	—	—	—	—
Brookhaven Service Center	5,232	5,232	—	—	—	—	—	—	—	—	—	—	—	—
South-east Region:	42,402	32,677	423	126	1,979	186	316	125	967	280	2,497	2,820	—	6
Atlanta	25,251	21,423	284	87	1,329	151	203	77	856	899	—	—	1	—
Columbia	15,429	12,909	334	35	1,322	128	118	116	1,075	471	—	—	—	—
Greensboro	23,237	20,525	322	102	3,078	189	307	145	838	721	—	—	2	—
Jackson	15,486	12,896	221	38	995	83	230	103	736	155	—	—	9	—
Memphis	73,285	62,502	1,014	624	4,285	241	1,045	197	2,847	581	—	—	7	—
Nashville	29,210	25,147	499	76	1,435	165	281	77	1,253	983	—	—	—	—
Atlanta Service Center	14,188	14,188	—	—	—	—	—	—	—	—	—	—	—	—
Memphis Service Center	15,168	13,189	—	—	—	—	—	—	—	—	—	—	—	—
Central Region:	26,897	19,102	367	270	1,852	181	452	111	1,352	550	1,470	1,189	10	1
Cincinnati	38,890	27,477	477	224	2,409	185	381	96	1,578	968	997	833	—	—
Cleveland	53,245	42,970	566	308	3,172	249	799	122	2,280	903	631	1,135	—	—
Indianapolis	24,282	18,433	335	395	1,246	440	550	84	2,481	403	—	—	5	—
Louisville	18,393	14,471	147	54	1,333	137	72	591	564	—	—	—	—	—
Parkersburg	8,201	6,301	137	45	844	53	148	31	378	283	—	—	—	—
Cincinnati Service Center	5,715	5,715	—	—	—	—	—	—	—	—	—	—	—	—
Midwest Region:	61,198	52,211	79	25	338	40	120	29	142	135	—	—	—	—
Aberdeen	42,478	33,629	901	1,016	4,845	473	1,167	89	1,766	1,970	781	602	—	—
Dayton	20,628	16,363	348	157	1,778	217	458	74	962	1,076	—	—	—	—
Fargo	5,875	4,713	101	21	357	54	112	14	280	94	—	—	—	—
Mankatoe	24,275	21,775	391	331	2,585	200	379	47	1,454	1,194	—	—	—	—
Omaha	14,020	10,866	130	64	950	141	349	47	941	473	—	—	—	—
St. Louis	34,217	27,115	489	196	2,478	168	582	68	1,942	2,120	1,296	771	—	—
St. Paul	37,142	28,386	435	171	2,413	404	517	107	884	782	1,333	1,700	—	—
Springfield	18,405	13,026	283	102	1,259	155	483	128	1,240	829	—	—	—	—
Kansas City Service Center	7,411	7,411	—	—	—	—	—	—	—	—	—	—	—	—
Southwest Region:	9,796	8,472	89	48	503	39	64	18	435	124	—	—	13	—
Albuquerque	23,472	19,629	385	199	1,415	138	258	63	589	682	—	—	4	—
Austin	4,783	3,837	89	22	285	39	77	32	295	103	—	—	—	—
Dallas	47,042	4,066	705	259	5,066	232	559	340	1,556	684	2,135	1,162	107	8
Denver	23,622	18,897	286	209	1,220	211	272	81	1,299	321	—	—	—	—
Houston	23,801	19,150	372	60	1,586	159	238	72	1,699	461	—	—	104	—
Little Rock	13,510	10,944	255	43	986	124	143	53	712	250	—	—	—	—
New Orleans	28,727	24,414	267	78	2,495	196	328	56	923	904	—	—	—	—
Oklahoma City	19,164	14,829	311	57	1,155	168	350	74	2,060	302	—	—	60	—
Wichita	17,035	12,724	209	47	1,126	107	367	76	1,590	789	—	—	—	—
Austin Service Center	5,604	5,604	—	—	—	—	—	—	—	—	—	—	—	—
Western Region:	6,034	5,202	137	52	288	10	35	7	224	81	—	—	—	—
Anchorage	8,656	5,752	102	26	317	56	75	7	322	172	—	—	114	—
Bone	4,219	6,007	128	62	421	54	159	27	360	201	—	—	—	—
Honolulu	7,892	6,822	83	30	507	28	77	10	112	223	—	—	—	—
Los Angeles	157,171	137,428	2,843	557	7,071	475	1,818	235	2,085	1,811	1,335	1,507	54	—
Phoenix	22,233	19,154	380	219	983	65	177	25	898	632	—	—	—	—
Portland	18,257	14,931	296	212	1,239	135	311	52	774	307	—	—	—	—
San Diego	11,399	10,211	129	33	1,011	60	283	291	—	—	—	—	2	1
San Francisco	10,897	9,414	299	32	585	46	72	21	236	89	—	—	—	—
San Jose	38,874	30,715	1,494	423	3,780	157	1,384	130	2,827	1,463	1,009	481	1	—
Seattle	35,267	28,335	575	117	1,786	188	407	81	1,501	571	1,073	652	—	—
Ogden Service Center	7,721	7,721	—	—	—	—	—	—	—	—	—	—	—	—
Fresno Service Center	18,850	18,850	—	—	—	—	—	—	—	—	—	—	—	—

Table 11.—Returns examined by examination divisions

	1981	1982
Number of returns examined by examination divisions	1,930,292	1,732,232
Returns with adjustments proposed by examination divisions	1,512,185	1,408,399
Returns without adjustments proposed by examination divisions	418,107	323,833
Disposition of examined returns:	1,930,292	1,732,232
Agreed, paid or delinquent	1,729,812	1,518,822
Transferred to regional appeals offices	92,869	80,366
Partioned, statutory notices	27,298	34,366
Other	80,573	88,278

*Includes quick assessments and cases transferred to Justice Department.

Table 12.—Overassessments of tax as the result of examination (Exclusive of claims for refund)

	Number of returns		Amount recommended (in thousands of dollars)	
	1981	1982	1981	1982
Total	114,894	114,802	395,480	470,382
Individual	95,183	95,825	112,440	114,074
Fiduciary	1,401	1,426	7,236	11,490
Corporation	8,541	8,002	214,215	256,083
Estate	4,078	3,833	51,369	54,833
Gift	181	98	1,274	192
Excise	3,710	3,903	5,278	8,507
Employment	1,900	1,413	3,671	14,673

Table 13.—Results of collection activity (In thousands)

	1981	1982
Taxpayer delinquent accounts:		
Opening inventory	1,204	1,436
Issuances	2,412	2,891
Dispositions	2,180	2,360
Closing inventory	1,436	1,967
(a) Number of accounts	4,678,853	6,716,746
(b) Balance of assessed tax, penalty and interest		
Delinquent return investigations:		
Opening inventory	540	840
Issuances	1,112	1,263
Dispositions	1,012	1,149
Closing inventory	840	754
Returns compliance investigations closed:		
Miscellaneous investigations closed	6	37
Returns compliance investigations closed	143	186
Offers in compromise processed:		
Offers in compromise processed	2	2
Enforcement activity:		
Notices of federal tax lien filed	503	595
Notices of levy served upon third parties	740	1,058
Seizure of property made	9	11

Table 14.—Civil penalties assessed and abated (Dollars in thousands)

	Assessments		Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount
Individual						
Delinquency	1,369,742	346,381	196,332	83,417	1,183,410	262,964
Estimated tax	6,440,308	900,751	376,782	98,213	6,063,526	802,538
Failure to pay	6,066,815	223,751	720,088	28,604	5,346,727	195,147
Bad check	166,287	1,879	6,441	376	179,846	1,502
Fraud	9,898	56,847	357	4,078	9,541	52,769
Negligence	113,528	20,830	3,152	1,321	110,376	19,509
False withholding	12,254	6,131	1,700	850	10,554	5,281
Other ¹	9,350	1,030	862	109	8,488	921
Total	14,208,162	1,587,399	1,295,714	217,568	12,912,448	1,339,831
Corporation²						
Delinquency	147,194	208,307	29,626	155,034	118,568	53,273
Estimated tax	334,558	198,726	43,570	70,240	290,988	128,486
Failure to pay	253,208	298,156	75,550	72,532	177,658	225,624
Bad check	3,059	136	112	2,827	23	23
Fraud	499	8,118	59	4,820	440	3,197
Negligence	3,640	7,184	104	869	3,536	6,315
Miscellaneous	170	371	8	432	162	-61
Total	742,128	720,997	148,049	304,140	594,079	416,858
Employment³						
Delinquency	2,279,560	471,721	208,278	114,213	2,071,282	357,508
Miscellaneous	927	412	157	83	770	330
Failure to pay	3,418,766	169,852	668,542	62,748	2,748,224	107,104
Federal tax deposits	4,648,590	1,838,644	673,810	819,704	3,974,880	1,018,939
Bad check	139,820	2,659	2,160	102	137,660	2,558
Fraud	840	2,339	54	122	886	2,217
Negligence	126	24	14	2	112	23
Total	10,488,728	2,485,651	1,552,815	896,973	8,935,914	1,488,678
Excise⁴						
Delinquency	261,810	24,626	23,048	9,793	238,762	14,843
Daily delinquency	17,023	36,504	12,554	29,492	4,469	7,112
Failure to pay	227,279	17,255	63,849	22,608	163,430	-5,353
Federal tax deposits	33,887	14,336	5,091	8,704	28,796	5,632
Bad check	3,241	81	107	21	3,134	59
Fraud	839	0,287	30	138	809	9,151
Other ⁵	108	14	12	2	97	11
Total	544,188	102,202	104,871	70,747	439,317	31,455
Estate and Gift						
Delinquency	14,084	43,478	4,785	20,765	9,299	13,694
Miscellaneous	16	11	7	8	9	3
Failure to pay	30,441	30,318	20,637	22,717	9,804	7,601
Bad check	540	123	89	66	451	57
Fraud	16	415	4	516	14	-101
Negligence	57	67	4	2	53	65
Total	45,158	74,412	25,528	53,094	19,630	21,318
All Other⁶						
Delinquency	175,222	108,954	96,591	81,504	78,631	27,450
Failure to pay	79,141	4,447	31,275	2,280	47,866	2,167
Bad check	1,488	25	66	5	1,390	20
Negligence	51	27	13	14	38	13
Miscellaneous	32	11	20,552	43,427	-20,520	-43,418
Total	255,834	113,464	148,529	127,230	107,405	-13,788
Total, all civil penalties:	26,282,297	5,094,125	3,275,304	1,769,782	23,006,993	3,284,373

Note: Amounts may not add due to rounding. With the exception of estimated tax, penalties can apply to any tax year.

Abatements can apply to any tax year.

¹ Includes taxpayer identification number, failure to report tips and miscellaneous.

² Includes Forms 1120, 990C and 990T.

³ Includes Forms 940, 941, 942, 943 and CT-1.

⁴ Includes Forms 1041A, 5227, 990PF, 4720, 990, 4638, 2290, 11, 11B, 11C, 720 and 730.

⁵ Includes negligence and miscellaneous.

⁶ Includes Forms 1041, 1065 and individual retirement account file.

Table 15.—Appeals division receipt and disposition of cases not before the Tax Court (Nondocketed)

Status	Amount stated in revenue agents' reports (in thousands of dollars)		
	Number of cases ¹	Deficiency and penalty	Over assessment
	(1)	(2)	(3)
Pending Oct. 1.....	26,785 *	9,230,835	210,193
Received.....	41,177	3,855,845	166,665
Disposed of, total.....	37,976	2,223,789	82,736
By agreement.....	29,986	2,561,234	76,737
Unagreed (overassessments, claims, excise, employment and offer-in-compromise rejections).....	1,230	80,978	2,324
By taxpayer default on statutory notice.....	2,437	121,330	213
By taxpayer default on statutory notice.....	4,323	440,247	3,462
Petition filed, transferred to Counsel.....	29,986	9,862,991	294,122

B. Results

Status	Appeals determination (in thousands of dollars)		
	Number of cases ¹	Deficiency and penalty	Over assessment
	(1)	(2)	(3)
Disposed of, total.....	37,796	5,276,524	176,374
By agreement.....	29,986	1,067,271	172,956
Unagreed (overassessments, claims, excise, employment and offer-in-compromise rejections).....	1,230	85,493	1,445
By taxpayer default on statutory notice.....	2,437	112,781	145
Petition filed, transferred to Counsel.....	4,323	10,879	1,625

¹ A case represents taxpayers grouped together by tax periods with common or related issues that may be heard and disposed of together.

* Data revised from previous annual report.

Table 16.—Appeals division receipt and disposition of income, estate and gift tax cases petitioned to the Tax Court (Docketed)

Status	Amount stated in statutory notices (in thousands of dollars)		
	Number of cases ¹	Deficiency and penalty	Over assessment
	(1)	(2)	(3)
Pending Oct. 1.....	11,739 *	1,596,266	17,873
Received.....	22,038	1,506,342	3,719
Disposed of, total.....	14,901	713,342	12,373
Agreed in appeals.....	8,448	466,138	10,916
Dismissed, lack of jurisdiction.....	1,274	4,451	5
Unagreed, transferred to Counsel's sole jurisdiction.....	5,179	240,753	1,453
Pending Sept. 30.....	18,876	2,391,266	9,319

B. Results obtained in dispositions

Method	Appeals determination (in thousands of dollars)		
	Number of cases ¹	Deficiency and penalty	Over assessment
	(1)	(2)	(3)
Disposed of, total.....	14,901	568,534	3,806
Agreed in appeals.....	8,448	322,764	3,637
Dismissed, lack of jurisdiction.....	1,274	5,017	5
Unagreed, transferred to Counsel's sole jurisdiction.....	5,179	240,753	153

¹ A case represents taxpayers grouped together by tax periods with common or related issues that may be heard and disposed of together.

* Data revised from previous annual report.

Table 17.—Requests for EP/EO tax rulings and technical advice (Closings)

Subject	Total	Taxpayer requests	Field requests
Total.....	8,556	7,787	769
Actuarial matters.....	2,569	2,528	41
Exempt organizations.....	3,790	3,572	218
Employee plans.....	2,187	1,687	500

Table 18.—Determination letters issued on ERISA employee benefit plans

Letters issued	Stock bonus	Money purchase	Target benefit	Profit sharing	ESOP	Total defined contribution	Defined benefit	Total
Initial qualifications:								
Qualified.....	315	23,737	381	34,889	123	59,445	27,940	87,385
Participating employees.....	199,094	442,318	6,539	635,990	112,744	1,396,685	611,264	2,207,949
Not qualified.....	4	13	0	28	1	46	62	108
Amendments:								
Qualified.....	361	8,972	172	13,723	103	23,331	19,223	42,554
Not qualified.....	1	2	0	3	0	6	5	11
Terminations:								
Qualified.....	37*	3,506	132	5,904	*	9,581	4,683	14,264
Not qualified.....	0	10	1	15	0	26	9	35

* The termination reporting system does not distinguish between stock bonus and ESOP plans.

Table 19.—Number of exempt organizations returns examined by type

Section 501(c)(3).....	Private foundation.....	3,573
501(c)(3).....	Nonexempt charitable trust.....	493
501(c)(4).....	All others.....	8,417
501(c)(4).....	Civic leagues, social welfare.....	1,923
501(c)(5).....	Labor, agriculture, horticulture.....	1,967
501(c)(6).....	Business leagues.....	1,976
501(c)(7).....	Social and recreational clubs.....	2,240
501(c).....	All others.....	2,589
521.....	Farmers' cooperatives.....	520
Total.....		21,398

Table 20.—Number of active entities on exempt organizations master file

	1981	1982
Section 501(c):	45	24
(1) Corporations organized under act of Congress	5,355	5,522
(2) Titleholding corps.	322,758	322,826
(3) Religious, charitable, etc.	129,101	131,578
(4) Social welfare	84,189	85,322
(5) Labor, agriculture organizations	48,908	51,065
(6) Business leagues	51,958	54,036
(7) Social and recreation clubs	135,798	115,549
(8) Fraternal beneficiary societies	7,995	8,703
(9) Voluntary employees' beneficiary societies	11	15
(10) Domestic fraternal beneficiary societies	15,995	18,570
(11) Teachers' retirement funds	4,073	5,071
(12) Benevolent life insurance societies	8,085	6,290
(13) Cemetery companies	5,865	6,074
(14) Credit unions	1,099	1,073
(15) Mutual insurance companies	22	22
(16) Corps to finance crop operations	798	784
(17) Supplemental unemployment benefit trusts	4	3
(18) Employee funded pension trusts	21,859	23,851
(19) War veterans' organizations	51	90
(20) Legal service organizations	4	9
(21) Black lung trusts	58	68
501(d) Religious and apostolic organizations	112	108
501(e) Cooperative hospitals	-	-
501(f) Coop. service orgs. of operating educational orgs.	-	-
501(g) Farmers' cooperatives	2,960	2,781
521 Farmers' cooperatives	-	-
Total	851,012	841,440

* This figure does not represent a true universe of section 501(c)(3) organizations because certain organizations, such as churches, their integrated auxiliaries and conventions or associations of churches, need not apply for recognition of exemption unless they desire to receive a ruling. When issued the ruling letter goes to the central organization, but it covers all of its subordinate units. Only the central organization is established on the exempt organizations master file where it is counted as one entity in the figure as stated above. However, this one ruling may represent a large number of subordinate units, as in the case of larger religious sects. An exception are subordinate units considered nonintegrated auxiliaries, which are established and included in the above figures since they may be required to file information returns as prescribed under section 6033.

Table 21.—Disposal of exempt organizations applications

	Applications for determination			Total
	Approved	Denied	Other ¹	
Section 501(c):	-	-	-	-
(1) Corporations organized under act of Congress	-	11	106	317
(2) Titleholding corps.	200	-	8,968	38,045
(3) Religious, charitable, etc.	28,279	133	851	3,890
(4) Social welfare	459	17	133	909
(5) Labor, agriculture orgs.	1,922	110	436	2,468
(6) Business leagues	1,332	143	633	2,108
(7) Social and recreation clubs	29	6	29	64
(8) Fraternal beneficiary societies	1,010	19	187	1,216
(9) Voluntary exempt beneficiary societies	53	8	66	127
(10) Domestic fraternal societies	-	-	-	-
(11) Teachers' retirement funds	105	20	81	206
(12) Benevolent life insurance societies	286	10	49	345
(13) Cemetery companies	12	-	6	18
(14) Credit unions	14	-	3	17
(15) Mutual insurance companies	-	-	-	-
(16) Corps to finance crop operations	-	-	-	-
(17) Supplemental unemployment	23	1	2	26
(18) Employee funded pension trusts	-	-	-	-
(19) War veterans' organizations	102	-	45	148
(20) Legal service organizations	16	-	4	20
(21) Black lung trusts	4	-	-	4
(22) Employer liability trusts	7	-	-	7
501(d) Apostolic and religious organizations	2	-	1	3
501(e) Cooperative hospitals	-	-	-	-
501(f) Coop. service orgs. of operating educational orgs.	-	-	-	-
521 Farmers' cooperatives	36	7	26	69
4847(A) Nonexempt charitable trusts	19	53	66	138
National Office rulings and determination letters	1,624	225	781	2,630
Total	38,434	1,510	12,280	52,204

¹ Application withdrawn by taxpayer and failure to furnish required information.

Table 22.—Internal revenue collections, costs, employees and U.S. population

Fiscal year	Operating cost	Collections	Cost of collecting \$100	Population (Thousands)	Tax per capita	Average positions realized		
						Total	National Office	Field
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1953	268,590,806	69,686,535,389	0.38	160,184	435.00	53,463	3,834	49,629
1954	268,969,107	69,919,990,791	0.38	163,026	428.89	51,411	2,707	48,704
1955	278,834,278	66,286,692,000	0.42	165,931	399.50	50,890	2,875	48,215
1956	299,894,710	75,112,649,000	0.40	168,903	444.71	50,862	2,583	48,099
1957	355,537,814	80,171,917,000	0.38	171,984	486.16	51,364	2,832	48,532
1958	337,426,789	79,878,476,484	0.42	174,882	457.32	50,818	2,909	47,907
1959	355,469,228	79,797,972,806	0.44	177,830	448.73	51,226	2,969	48,257
1960	363,735,359	91,774,802,823	0.40	180,671	507.96	51,047	2,910	48,137
1961	413,295,238	94,401,086,398	0.44	183,691	513.81	53,206	3,042	50,164
1962	450,980,420	99,440,839,245	0.45	186,538	553.09	55,481	3,401	53,080
1963	500,804,314	105,925,395,281	0.47	189,242	569.74	59,711	3,657	56,054
1964	549,692,131	112,260,257,115	0.49	191,869	585.03	61,059	3,839	57,220
1965	597,387,471	114,434,533,721	0.52	194,303	588.95	62,098	3,881	58,217
1966	624,861,929	128,879,961,342	0.48	196,580	655.88	63,508	3,882	59,526
1967	667,080,295	148,374,814,552	0.45	198,712	748.58	65,948	3,684	62,264
1968	689,190,304	153,383,837,665	0.46	200,706	765.48	67,574	3,867	63,707
1969	758,785,475	187,919,559,668	0.40	202,677	927.19	66,064	3,862	62,202
1970	886,159,162	195,722,096,487	0.45	204,878	955.31	68,683	4,103	64,580
1971	981,065,297	191,647,188,138	0.51	207,053	925.63	68,972	4,358	64,614
1972	1,127,530,411	206,855,736,879	0.54	208,848	1,004.83	68,549	4,134	64,415
1973	1,162,009,845	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,694,661	268,952,253,663	0.49	211,901	1,266.92	78,821	4,310	74,511
1975	1,584,711,486*	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976	1,967,311,689*	302,519,791,922	0.56	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,781*	358,139,416,730	0.50	217,329	1,647.81	83,743	4,984	78,759
1978	1,962,129,287*	399,778,389,362	0.49	219,033	1,826.81	85,329	4,919	80,410
1979	2,116,166,276*	460,412,185,013	0.46	220,999	2,083.32	88,168	4,978	83,190
1980	2,280,836,622*	519,375,273,361	0.46	223,383	2,225.04	87,484	5,110	82,374
1981	2,465,468,704*	606,799,120,630	0.41	225,865	2,688.55	88,156	5,110	83,046
1982	2,626,338,038	632,240,505,595	0.42	232,634	2,717.75	82,857	5,098	77,759

* This figure represents actual IRS operating costs from FY 1975, exclusive of reimbursements received from other agencies for services performed. While the operating cost figures for fiscal years prior to 1975 may in some cases include reimbursements, those amounts are small and do not alter the cost figures in column 3.

—Economic stabilization program average positions included in 1972, 1973 and 1974.

—Federal energy program average positions included in 1974.

—1972 adjusted by 3,990 average positions to reflect the AT&F transfer—July 1972. AT&F included in years 1948–71.

—Eleven average positions transferred to office of the Secretary in 1965. Twenty average positions transferred to office of the Secretary in 1963.

Table 23.—Costs incurred by the Internal Revenue Service by activity (In thousands of dollars)

Appropriation by activity	Total		Personnel compensation and benefits		Other	
	1981	1982	1981	1982	1981	1982
Total obligations, appropriations and reimbursable	2,480,876	2,837,820	1,842,781	2,032,842	837,825	805,087
Obligations against appropriated funds	2,465,469	2,826,338	1,830,190	2,022,708	535,279	603,550
Salaries and expenses:						
Total	162,184	158,209	137,335	132,225	24,850	25,984
Executive direction	17,627	17,292	11,373	14,452	6,254	2,840
Internal audit and security	38,113	35,929	29,832	30,028	8,281	5,901
Management services	25,687	24,967	21,535	20,891	4,152	4,106
Legal services	58,405	57,905	52,816	48,395	5,589	9,510
Technical rulings and services	24,362	22,086	21,779	18,559	2,583	3,627
Taxpayer service and returns processing:						
Total	828,481	856,839	658,535	642,708	270,926	314,131
Data processing operations	593,764	632,947	443,861	400,898	150,103	232,049
Statistical reporting	17,544	17,508	14,418	10,963	3,126	6,545
Taxpayer service	218,153	206,584	100,456	130,847	117,697	75,737
Examinations and appeals:						
Total	801,542	957,822	757,328	805,880	144,214	151,842
Examinations	838,416	889,631	700,007	749,756	138,409	140,875
Appeals	65,126	67,991	57,321	57,224	7,805	10,787
Investigations and collection:						
Total	572,272	653,668	478,992	541,876	95,280	111,793
Tax fraud investigations	153,927	172,176	126,682	142,730	27,245	29,446
Collection	349,414	413,177	291,436	340,027	57,972	72,150
Employee plans/exempt organizations	68,935	71,315	58,872	59,118	10,063	12,197
Reimbursable obligations, total	15,107	11,291	12,580	9,764	2,548	1,537

Table 24.—Costs incurred by the Internal Revenue Service by office
(In thousands of dollars)

Internal revenue office, district or region	Total	Personnel compensation	Travel	Equipment	Other
(1)	(2)	(3)	(4)	(5)	
A. Total, Internal Revenue Service	2,837,830	2,052,818	66,968	32,789	485,077
National Office	551,521	199,785	4,998	15,714	331,024
North-Atlantic	338,772	300,082	6,551	3,741	26,398
Mid-Atlantic	247,020	223,845	6,717	15,212	6,246
South-Atlantic	267,450	235,733	8,448	1,674	21,595
Central	204,649	179,697	7,393	1,890	15,579
Midwest	242,433	218,346	7,223	1,308	15,556
Southwest	270,703	240,374	10,630	2,912	16,887
Western	397,316	352,250	12,160	3,172	29,734
Regional Counsel	43,252	40,104	599	885	1,664
Regional Inspection	28,313	25,203	2,069	77	964
National Computer Center	17,244	10,174	44	53	6,973
IRS Data Center	30,957	27,223	136	97	3,501
B. Regional commissioners' offices (excluding district directors' offices and service centers)	23,300	19,499	561	774	2,496
North-Atlantic	17,478	15,221	362	586	1,311
Mid-Atlantic	16,148	13,252	894	193	1,796
South-Atlantic	15,907	13,991	601	353	932
Central	17,539	15,499	835	178	1,027
Midwest	18,132	15,579	977	935	1,601
Southwest	27,063	21,362	2,022	813	2,839
Western					
C. District directors' offices and service centers					
North-Atlantic:					
Albany	10,112	8,978	431	54	649
Augusta	5,442	4,794	313	21	314
Boston	36,865	35,016	1,020	274	2,355
Brooklyn	37,512	35,138	605	330	1,439
Buffalo	22,845	19,906	763	499	1,657
Burlington	2,862	2,473	196	17	176
Hartford	20,442	18,846	686	84	816
Manhattan	75,834	71,342	1,013	739	2,830
Providence	4,995	4,397	290	38	300
Portland	6,413	5,827	193	18	275
North-Atlantic Region-centralized training	235		232	639	6,435
Andover Service Center	44,274	37,013	137	244	6,683
Brookhaven Service Center	43,781	36,753	121		
Mid-Atlantic:					
Baltimore	32,959	30,837	678	173	1,271
Foreign Operations	19,724	16,641	1,683	13	1,397
Newark	50,961	47,547	1,236	110	1,756
Philadelphia	37,228	34,677	819	116	1,416
Pittsburgh	19,442	17,923	580	46	893
Richmond	22,315	20,029	957	125	1,234
Wilmington	4,454	4,158	126	14	166
Mid-Atlantic Form Distribution Center	703	549	1		153
Mid-Atlantic Region-centralized training	184		111	93	5,615
Philadelphia Service Center	41,862	36,063			
Southeast:					
Atlanta	34,479	30,263	1,572	95	2,549
Birmingham	14,850	13,099	670	348	733
Columbia	8,806	8,070	399	45	292
Greensboro	22,027	20,111	1,029	25	862
Jackson	9,026	8,192	521	22	291
Jacksonville	50,960	46,238	1,981	77	2,664
Nashville	19,144	17,136	798	167	1,043
Southeast Region-centralized training	221		218	13	13
Atlanta Service Center	49,125	42,821	197	303	5,804
Memphis Service Center	42,656	36,550	159	399	5,548
Central:					
Cincinnati	24,570	21,953	835	118	1,664
Cleveland	32,301	29,168	1,370	138	1,625
Indianapolis	44,061	39,546	1,885	271	2,558
Detroit	23,022	19,566	1,051	151	2,254
Louisville	14,452	12,705	812	129	706
Parkburg	8,238	7,288	517	79	354
Central Region-centralized training	239		236		1
Cincinnati Service Center	41,959	35,480	184	741	5,554

Table 24.—Continued
(In thousands of dollars)

Internal revenue office, district or region	Total	Personnel compensation	Travel	Equipment	Other
(1)	(2)	(3)	(4)	(5)	
Midwest:					
Abertson	3,901	3,471	253	3	174
Chicago	63,087	58,659	1,498	354	2,578
Des Moines	12,800	11,856	501	30	613
Fargo	3,762	3,326	248	9	181
Minneapolis	19,130	17,840	626	51	813
Omaha	6,484	7,717	349	20	398
St. Paul	23,517	21,741	1,177	183	1,541
Springfield	15,554	12,560	563	17	905
Midwest Region-centralized training	223		217		420
Kansas City Service Center	46,673	39,215	106	452	6,900
Southwest:					
Albuquerque	8,390	5,757	312	35	276
Austin	25,266	23,085	1,057	137	987
Chattanooga	3,668	3,074	213	23	174
Dallas	49,092	44,338	1,968	212	2,573
Denver	19,683	17,548	908	167	1,080
Houston	25,581	22,793	1,213	457	1,118
Little Rock	10,521	9,293	585	63	580
New Orleans	20,357	18,087	1,022	119	1,069
Oklahoma City	18,036	16,384	853	67	722
Wichita	13,368	11,979	814	86	689
Southwest Region-centralized training	414		395		29
Austin Service Center	60,185	52,447	288	835	6,605
Western:					
Anchorage	6,518	5,679	412	18	409
Boise	5,638	4,946	302	30	360
Helena	4,525	4,002	293	24	206
Honolulu	7,282	6,697	387	35	263
Los Angeles	96,582	87,011	3,451	784	4,446
Phoenix	13,964	12,712	471	22	759
Portland	15,113	13,484	607	82	960
Reno	9,548	8,648	410	64	426
Salt Lake City	7,416	6,794	282	19	321
San Francisco	64,503	58,786	2,035	161	1,198
Seattle	24,176	21,890	907	181	1,198
Western Region-centralized training	270		270		
Ogden Service Center	53,121	45,612	270	376	6,917
Fresno Service Center	61,614	53,767	215	374	7,258

Note: Reimbursements are included in the above figures.

Table 25.—Personnel summary

Location and type	Average positions realized	Number employees at close of year
	1981	1982
Service total	86,860	83,756
Permanent	69,718	78,731
Temporary	17,142	5,025
National Office	15,602	15,602
Regional offices	81,736	78,443
Data processing operations	26,521	22,621
Collection	11,388	12,818
Revenue officers	5,312	5,989
Other	6,076	6,829
Taxpayer service	4,710	3,823
Taxpayer service specialists	645	632
Taxpayer service representatives	932	827
Other	3,133	2,264
Examination	22,716	22,766
Revenue agents	13,194	13,450
Tax auditors	4,032	3,844
Other	5,500	5,472
Employee plans/exempt organizations	1,363	1,307
EP/EO technicals	1,136	1,100
Other	227	207
Appeals	1,688	1,686
Appeals officers	835	814
Auditors	132	131
Other	721	721
Tax fraud	3,775	3,724
Special agents	2,744	2,673
Other	1,031	1,051
Resources management	3,722	3,759
Centralized services	3,825	3,813
Regional counsel	1,177	1,180
Regional inspection	851	777

Note: Reimbursements are included in above figures.

1 Seasonal employees with permanent appointments are included in total starting in fiscal year 1982.

2 Includes terminal leave for average positions realized for entire Service.

3 Includes National Computer Center and the Data Center.

Commissioners of Internal Revenue

Office of Commissioner of Internal Revenue
created by Act of Congress, July 1, 1862.

George S. Boutwell
Massachusetts
July 17, 1862 / March 4, 1863

Joseph J. Lewis
Pennsylvania
March 18, 1863 / June 30, 1865

William Orton
New York
July 1, 1865 / Oct. 31, 1865

Edward A. Rollins
New Hampshire
Nov. 1, 1865 / March 10, 1869

Columbus Delano
Ohio
March 11, 1869 / Oct. 31, 1870

Alfred Pleasonton
New York
Jan. 3, 1871 / Aug. 8, 1871

John W. Douglass
Pennsylvania
Aug. 9, 1871 / May 14, 1875

Daniel D. Pratt
Indiana
May 15, 1875 / July 31, 1876

Green B. Raum
Illinois
Aug. 2, 1876 / April 30, 1883

Walter Evans
Kentucky
May 21, 1883 / March 19, 1885

Joseph S. Miller
West Virginia
March 20, 1885 / March 20, 1889

John W. Mason
West Virginia
March 21, 1889 / April 18, 1893

Joseph S. Miller
West Virginia
April 19, 1893 / Nov. 26, 1896

W. St. John Forman
Illinois
Nov. 27, 1896 / Dec. 31, 1897

Nathan B. Scott
West Virginia
Jan. 1, 1898 / Feb. 28, 1899

George W. Wilson
Ohio
March 1, 1899 / Nov. 27, 1900

John W. Yerkes
Kentucky
Dec. 20, 1900 / April 30, 1907

John G. Capers
South Carolina
June 5, 1907 / Aug. 31, 1909

Royal E. Cabell
Virginia
Sept. 1, 1909 / April 27, 1913

William H. Osborn
North Carolina
April 28, 1913 / Sept. 25, 1917

Daniel C. Roper
South Carolina
Sept. 26, 1917 / March 31, 1920

William M. Williams
Alabama
April 1, 1920 / April 11, 1921

David H. Blair
North Carolina
May 27, 1921 / May 31, 1929

Robert H. Lucas
Kentucky
June 1, 1929 / Aug. 15, 1930

David Burnet
Ohio
Aug. 20, 1930 / May 15, 1933

Guy T. Helevering
Kansas
June 6, 1933 / Oct. 8, 1943

Robert E. Hannegan
Missouri
Oct. 9, 1943 / Jan. 22, 1944

Joseph D. Nunan, Jr.
New York
March 1, 1944 / June 30, 1947

George J. Schoeneman
Rhode Island
July 1, 1947 / July 31, 1951

John B. Dunlap
Texas
Aug. 1, 1951 / Nov. 18, 1952

T. Coleman Andrews
Virginia
Feb. 4, 1953 / Oct. 31, 1955

Russell C. Harrington
Rhode Island
Dec. 5, 1955 / Sept. 30, 1958

Dana Latham
California
Nov. 5, 1958 / Jan. 20, 1961

Mortimer M. Caplin
Virginia
Feb. 7, 1961 / July 10, 1964

Sheldon S. Cohen
Maryland
Jan. 25, 1965 / Jan. 20, 1969

Randolph W. Thrower
Georgia
April 1, 1969 / June 22, 1971

Johnnie M. Walters
South Carolina
Aug. 6, 1971 / April 30, 1973

Donald C. Alexander
Ohio
May 25, 1973 / Feb. 26, 1977

Jerome Kurtz
Pennsylvania
May 5, 1977 / Oct. 31, 1980

Roscoe L. Egger, Jr.
Indiana
March 14, 1981

The following were Acting Commissioners during
periods when there was no Commissioner holding
the office:

Joseph J. Lewis of Pennsylvania
from March 5 to March 17, 1863

John W. Douglas of Pennsylvania
from Nov. 1, 1870, to Jan. 2, 1871

Henry C. Rogers of Pennsylvania
from May 1 to May 10, 1883, and from May 1 to
June 4, 1907

John J. Knox of Minnesota
from May 11 to May 20, 1883

Robert Williams, Jr. of Ohio
from Nov. 28 to Dec. 19, 1900

Millard F. West of Kentucky
from April 12 to May 26, 1921

H.F. Mires of Washington
from Aug. 16 to Aug. 19, 1930

Pressly R. Baldrige of Iowa
from May 16 to June 5, 1933

Harold N. Graves of Illinois
from Jan. 23 to Feb. 29, 1944

John S. Graham of North Carolina
from Nov. 19, 1952, to Jan. 19, 1953

Justin F. Winkle of New York
from Jan. 20 to Feb. 3, 1953

O. Gordon Delk of Virginia
from Nov. 1 to Dec. 4, 1955, and from Oct. 1 to Nov. 4,
1958

Charles I. Fox of Utah
from Jan. 21 to Feb. 6, 1961

Bertrand M. Harding of Texas
from July 11, 1964, to Jan. 24, 1965

William H. Smith of Virginia
from Jan. 21 to March 31, 1969

Harold T. Swartz of Indiana
from June 23 to Aug. 5, 1971

Raymond F. Harless of California
from May 1 to May 25, 1973

William E. Williams of Illinois
from Feb. 27 to May 4, 1977, and from Nov. 1, 1980,
to March 13, 1981

**National
Office**

Commissioner
Roscoe L. Egger, Jr.

Deputy Commissioner
James I. Owens

Assistant to the Commissioner
Frederick T. Goldberg
John E. Williams

**Assistant to the Commissioner
(Equal Opportunity)**
Hardi L. Jones

**Assistant to the Commissioner
(Legislative Liaison)**
Charles W. Wheeler (Acting)

Division Director:
Legislative Analysis
Damon O. Holmes (Acting)

**Assistant to the Commissioner
(Public Affairs)**
Thym S. Smith

Taxpayer Ombudsman
Harold M. Browning

Assistant to the Deputy Commissioner
John E. Burke

Inspection

Assistant Commissioner
Robert L. Rebein

Deputy Assistant Commissioner
E. Derle Rudd

Division Directors:
Internal Audit
Erwin Sorbin (Acting)

Internal Security
William E. Mulroy

Data Processing

Associate Commissioner
(Vacant)

Computer Services

Assistant Commissioner
Joseph E. Bishop

Deputy Assistant Commissioner
Dean E. Morrow

Division Directors:

Hardware
Richard W. Marsh

Management Systems
(Vacant)

Planning and Control Staff
Donald E. Curtis

Software
Daniel N. Capazzoli

Returns and Information Processing

Assistant Commissioner
M. Eddie Heironimus

Deputy Assistant Commissioner
Stanley Goldberg

Division Directors:

National Computer Center,
Martinsburg, W.Va.
William E. Palmer

Program Planning and Review Staff
Suellen P. Hamby

Returns Processing and Accounting
Frederic F. Perdue

Statistics of Income
Frederick J. Schueren

Taxpayer Service
Walter M. Alt

Operations

Associate Commissioner
Donald E. Bergherm

Collection

Assistant Commissioner
Larry G. Westfall

Deputy Assistant Commissioner
William M. Wauben

Criminal Investigation

Assistant Commissioner
Richard C. Wassenaar

Deputy Assistant Commissioner
John M. Rankin, Jr.

Examination

Assistant Commissioner
Percy P. Woodard

Deputy Assistant Commissioner
Frederic P. Williams

Employee Plans and Exempt Organizations

Assistant Commissioner
S. Allen Winborne

Deputy Assistant Commissioner
Raymond A. Spillman

Division Directors:

Actuarial
Ira Cohen

Employee Plans
Billy M. Hargett

Exempt Organizations
Joseph A. Tedesco

Policy and Management

Associate Commissioner
Charles H. Brennan (Acting)

Human Resources

Assistant Commissioner
Dominick J. Lantonio

Deputy Assistant Commissioner
Orion L. Birdsall, Jr.

Division Directors:

Director of Practice
Leslie S. Shapiro

Management Information Systems Staff
David Boose

Payroll/Personnel System
Jerry Rabe (Acting)

Personnel
Ralph C. Reeder

Tax Administration Advisory Services
Douglas S. Ormerod

Training and Development
Stephen J. Meltzer (Acting)

Planning, Finance and Research

Assistant Commissioner
John L. Wedick, Jr.

Deputy Assistant Commissioner
Walter E. Bergman

Division Directors:

Fiscal Management
Joseph F. Kump

Planning and Analysis
John T. Blank

Research
Frank M. Malanga

Support and Services

Assistant Commissioner
Kenneth G. Rivett

Deputy Assistant Commissioner
Alan A. Beck

Division Directors:

Data Center,
Detroit, Mich.
James E. Daly, Jr.

Centralized Services
David V. Swann

Disclosure and Security
Raymond L. Rizzo

Facilities Management
Richard E. Simko

National Office Resources Management
Herbert J. Huff

Tax Forms and Publications
Robert I. Brauer

**Regional
and District
Officers**

Central Region

Regional Commissioner
Philip E. Coates

Assistant Regional Commissioners:

Collection
Charles F. Jones

Criminal Investigation
Larry R. Hyatt

Examination
Donald L. Stewart

Resources Management
Billy J. Brown

Taxpayer Service and Returns Processing
Patrick J. Ruttle

District Directors:

Cincinnati, Ohio
James J. Ryan

Cleveland, Ohio
Everett Loury

Detroit, Mich.
Charles A. Parks

Indianapolis, Ind.
Paul D. Williams

Louisville, Ky.
John J. Jennings

Parkersburg, W. Va.
Richard C. Herman

Director, Cincinnati Service Center
John O. Hummel

Regional Inspector
John E. McManus

Mid-Atlantic Region

Regional Commissioner
William D. Waters

Assistant Regional Commissioners:

Collection
Leroy C. Gay

Criminal Investigation
Willard M. Cummings

Examination
Regina M. Deanehan

Resources Management
Philip G. Brand

Taxpayer Service and Returns Processing
Fred R. Endrikat

District Directors:

Baltimore, Md.
Teddy R. Kern

Foreign Operations
Thomas J. Clancy

Newark, N.J.
Gary Matthews (Acting)

Philadelphia, Pa.
James T. Rideoutte

Pittsburgh, Pa.
Thomas L. Davis

Richmond, Va.
Charles E. Roddy

Wilmington, Del.
F. Clare Shy

Director, Philadelphia Service Center
Norman E. Morrill

Regional Inspector
Benjamin J. Redmond

Midwest Region

Regional Commissioner
Roger L. Plate

Assistant Regional Commissioners:

Collection
Allen G. Woodhouse

Criminal Investigation
Robert Wilson (Acting)

Examination
David G. Blattner

Resources Management
Jack E. Shank

Taxpayer Service and Returns Processing
John T. Ader

District Directors:

Aberdeen, S.D.
Thomas J. Yates

Chicago, Ill.
J. Robert Starkey

Des Moines, Iowa
John Edwards

Fargo, N.D.
Gary O. Booth

Milwaukee, Wis.
Lawrence M. Phillips

Omaha, Neb.
Mitchell E. Premis

Springfield, Ill.
Ira S. Loeb

St. Louis, Mo.
Robert A. LeBaube

St. Paul, Minn.
C. Dudley Switzer

Director, Kansas City Service Center
Roy D. Clark

Regional Inspector
(Vacant)

North-Atlantic Region

Regional Commissioner
Cornelius J. Coleman (Acting)

Assistant Regional Commissioners:

Collection
Brian P. McMahon

Criminal Investigation
Raymond C. Turner

Examination
Robert Mirshberger

Resources Management
William H. Ethe

Taxpayer Service and Returns Processing
Raymond P. Keenan

District Directors:

Albany, N.Y.
John B. Langer

Augusta, Maine
William E. Dosedio

Boston, Mass.
Herbert B. Mosher

Brooklyn, N.Y.
Thomas P. Coleman

Buffalo, N.Y.
Marshall P. Cappelli

Burlington, Vt.
George Delegianis

Hartford, Conn.
James E. Quinn

Manhattan, N.Y.
Pete J. Medina

Portsmouth, N.H.
Francis S. Miceli

Providence, R.I.
Malcolm A. Liebermann

Director, Andover Service Center
Joseph H. Cloonan

Director, Brookhaven Service Center
Thomas J. Laycock

Regional Inspector
Daniel F. Schiller

Southeast Region

Regional Commissioner
Harold A. McGuffin

Assistant Regional Commissioners:

Collection
Conrad L. Clapper

Criminal Investigation
Joseph P. Pagani

Examination
Ronald W. Kirby

Resources Management
Herma J. Hightower

Taxpayer Service and Returns Processing
Henry E. Leech, Jr.

District Directors:

Atlanta, Ga.
Michael J. Murphy

Birmingham, Ala.
Philip J. Sullivan

Columbia, S.C.
Donald L. Breihan

Greensboro, N.C.
Frederick C. Nielsen

Jackson, Miss.
Charles O. Guy (Acting)

Jacksonville, Fla.
Merlin W. Heye

Nashville, Tenn.
Alvin H. Kolak

Director, Atlanta Service Center
William B. Hartlage

Director, Memphis Service Center
James D. Hallman

Regional Inspector
Dale W. Gardner

Southwest Region

Regional Commissioner
Richard C. Voskuil

Assistant Regional Commissioners:

Collection
Mervel E. Coil (Acting)

Criminal Investigation
Frederick L. Sleet

Examination
Robert E. Dais

Resources Management
James A. Lindsey (Acting)

Taxpayer Service and Returns Processing
Bobby G. Hughes

District Directors:

Albuquerque, N.M.
Francis L. Browitt

Austin, Texas
Robert M. McKeever

Cheyenne, Wyo.
Michael J. Kelly

Dallas, Texas
Glenn Cagle

Denver, Colo.
Gerald L. Mihilbachler

Houston, Texas
Arturo A. Jacobs

Little Rock, Ariz.
William F. Barlow

New Orleans, La.
Jack P. Chivatero

Oklahoma City, Okla.
Howard C. Longley

Wichita, Kan.
Clarence M. King, Jr.

Director, Austin Service Center
Carolyn K. Leonard

Regional Inspector
Paul F. Kearns

Western Region

Regional Commissioner
Thomas A. Cardoza

Assistant Regional Commissioners:

Collection
Paul R. Dickey

Criminal Investigation
Peter J. Rumore

Examination
Elmer W. Kletke

Resources Management
Michael P. Dolan

Taxpayer Service and Returns Processing
G. William Grabo

District Directors:

Anchorage, Alaska
John L. Carlson

Boise, Idaho
William M. Jacobs

Helena, Mont.
Richard S. Wintrobe

Honolulu, Hawaii
John D. Johnson

Los Angeles, Calif.
William H. Connett

Phoenix, Ariz.
Prescott A. Berry

Portland, Ore.
T. Blair Evans

Reno, Nev.
Gerald F. Swanson

Salt Lake City, Utah
Carol M. Fay

San Francisco, Calif.
Michael D. Sassi

Seattle, Wash.
Michael J. Quinn

Director, Fresno Service Center
Theron C. Polivka

Director, Ogden Service Center
Dominic E. Pecorella

Regional Inspector
(Vacant)

Walter H. Smith/1866
 William McMichael/1871
 Charles Chesley/1871
 Thomas J. Smith/1888
 Alphonso Hart/1890
 Robert T. Hough/1893
 George M. Thomas/1897
 Albert W. Wishard/1901
 A. B. Hayes/1903
 Fletcher Maddox/1908
 Ellis C. Johnson/1913
 A. A. Ballantine/1918
 D. M. Kelleher/1919
 Robert N. Miller/1919
 Wayne Johnson/1920
 Carl A. Mapes/1920
 Nelson T. Hartson/1923
 Alexander W. Gregg/1925
 Clarence M. Charest/1927
 E. Barrett Prettyman/1933
 Robert H. Jackson/1934
 Morrison Shafroth/1936
 John P. Wenchel/1937
 Charles Oliphant/1947
 Charles W. Davis/1952
 Daniel A. Taylor/1953
 John Potts Barnes/1955
 Nelson P. Rose/1957
 Arch M. Cantrall/1958
 Hart H. Spiegel/1959
 Crane C. Hauser/1961
 Sheldon S. Cohen/1964
 Mitchell Rogovin/1965
 Lester R. Uretz/1966
 K. Martin Worthy/1969
 Lee H. Henkel, Jr./1972
 Meade Whitaker/1973
 Stuart F. Selgel/1977
 N. Jerold Cohen/1979
 Kenneth W. Gideon/1981

The following were Acting Chief Counsel during periods when there was no Chief Counsel holding the office:

John W. Burrus
 from March 2, 1936, to Nov. 30, 1936
Mason B. Leming
 from Dec. 6, 1951, to May 15, 1952
Kenneth W. Gemmill
 from June 11, 1953, to Nov. 8, 1953
Rudy P. Hertzog
 from Dec. 1, 1954, to May 8, 1955, from Jan. 20, 1961, to Aug. 16, 1961, and from Sept. 1, 1963, to Jan. 5, 1964
Herman T. Reiling
 from Jan. 19, 1957, to March 13, 1957, and from Aug. 31, 1959, to Sept. 20, 1959
Lester R. Uretz
 from April 1, 1966, to April 11, 1966
Richard M. Hahn
 from Jan. 20, 1969, to June 25, 1969
Lee H. Henkel, Jr.
 from Jan. 16, 1972, to June 11, 1972
Lawrence B. Gibbs
 from April 17, 1973, to Oct. 19, 1973
Charles L. Saunders, Jr.
 from Jan. 20, 1977, to April 15, 1977
Leon G. Wigrizer
 from April 16, 1977, to June 23, 1977
Lester Stein
 from June 1, 1979, to Nov. 16, 1979
Jerome D. Sebastian
 from Jan. 21, 1981, to Feb. 2, 1981, and from March 30, 1981, to Aug. 14, 1981
Emory L. Langdon
 from February 3, 1981, to March 29, 1981

Note: From 1866 to 1926, the chief legal officer for the Internal Revenue Service was known as the Solicitor. For the next eight years, 1926 to 1934, he had the title of General Counsel for the Bureau of Internal Revenue. Since 1934, he has operated under the title of Chief Counsel.

National Office

Chief Counsel
 Kenneth W. Gideon
Special Assistant to the Chief Counsel
 B. John Williams, Jr.
Staff Assistant to the Chief Counsel
 Claudine Ausness
Deputy Chief Counsel
 Joel Gerber
Assistant to the Deputy Chief Counsel
 Steven J. Mopsick

Division Directors:

Appeals
 Howard T. Martin
Operations
 Joseph H. Hairston

Litigation

Associate Chief Counsel
 James J. Keightley
Deputy Associate Chief Counsel
 Robert P. Ruwe
Special Litigation Counsel
 Stephen M. Miller
Special Appellate Counsel
 Daniel F. Folzenlogen

Division Directors:

Criminal Tax
 William A. Goss
Disclosure Litigation
 Peter V. Filpi
General Legal Services
 Thurmond E. Shaw
General Litigation
 Benjamin C. Sanchez
Tax Litigation
 John H. Menzel

Technical

Associate Chief Counsel
 Gerald G. Portney
Deputy Associate Chief Counsel
 Jerome D. Sebastian

Principal Technical Advisor
 James S. Halpern
Senior Technical Advisor
 Peter K. Scott

Division Directors:

Corporation Tax
 John W. Holt
Employee Plans and Exempt Organizations
 James F. Malloy
Individual Tax
 Mario E. Lombardo
Interpretative
 George H. Jelly
Legislation and Regulations
 David E. Dickinson

Regional and District Officers

Central Region

Regional Counsel
Vernon Jean Owens

Deputy Regional Counsel (Criminal Tax)
Gerald W. Fuller

Deputy Regional Counsel (General Litigation)
Charles M. Layton

Deputy Regional Counsel (Tax Litigation)
Robert A. Roberts

Assistant Regional Counsel (General Legal Services)
George T. Bell

Regional Director of Appeals
Claude C. Rogers, Jr.

District Counsel:

Cincinnati, Ohio
Clarence E. Barnes, Jr.

Cleveland, Ohio
Buckley D. Sowards

Detroit, Mich.
Charles S. Stroad

Indianapolis, Ind.
Ross E. Springer

Louisville, Ky.
Ferdinand J. Lotz, III

Mid-Atlantic Region

Regional Counsel
David E. Gaston

Deputy Regional Counsel (Criminal Tax)
Richard A. Francis, Jr.

Deputy Regional Counsel (General Litigation)
John G. Kissane

Deputy Regional Counsel (Tax Litigation)
Christopher J. Ray

Assistant Regional Counsel (General Legal Services)
David J. Markman

Regional Director of Appeals
James J. Casimir

District Counsel:

Baltimore, Md.
Herbert A. Seidman

Foreign Operations
Marlene Gross

Newark, N.J.
Edward H. Hance

Philadelphia, Pa.
Charles F. T. Carroll

Pittsburgh, Pa.
Donald W. Howser

Richmond, Va.
Marion B. Morton

Washington, D.C.
Thomas C. Morrison

Midwest Region

Regional Counsel
Dennis J. Fox

Deputy Regional Counsel (Criminal Tax)
Harold L. Cook

Deputy Regional Counsel (General Litigation)
James H. Martin

Deputy Regional Counsel (Tax Litigation)
Charles B. Wolfe, Jr.

Staff Assistant to the Regional Counsel (General Legal Services)
James M. Gecker

Regional Director of Appeals
Donato Cantalupo

District Counsel:

Chicago, Ill.
Denis J. Conlon

Des Moines, Iowa
Steedly Young

Kansas City, Mo.
James T. Finlen, Jr.

Milwaukee, Wis.
Nelson E. Shafer

Omaha, Neb.
Ronald M. Frykberg

Springfield, Ill.
Jeff P. Ehrlich

St. Louis, Mo.
William J. McNamara

St. Paul, Minn.
Robert F. Cunningham

North-Atlantic Region

Regional Counsel
Agatha L. Vorsanger

Deputy Regional Counsel (Criminal Tax)
Robert Kraft

Deputy Regional Counsel (General Litigation)
Myron Levine

Deputy Regional Counsel (Tax Litigation)
Jay S. Hamelburg

Assistant Regional Counsel (General Legal Services)
Robert F. Hermann

Regional Director of Appeals
Gerard R. Esposito

District Counsel:

Albany, N.Y.
H. Stephen Kesselman

Boston, Mass.
Robert B. Dugan

Brooklyn, N.Y.
Sumner L. Lipsky

Buffalo, N.Y.
John E. White

Hartford, Conn.
Powell W. Holly, Jr.

Manhattan, N.Y.
Gerald Backer

Southeast Region

Regional Counsel
Jack D. Yarbrough

Deputy Regional Counsel (Criminal Tax)
Jack Morton

Deputy Regional Counsel (General Litigation)
Dean R. Morley, III

Deputy Regional Counsel (Tax Litigation)
Vacant

Assistant Regional Counsel (General Legal Services)
Harry G. Mason

Regional Director of Appeals
Robert B. Douthitt

District Counsel:

Atlanta, Ga.
W. Preston White, Jr.

Birmingham, Ala.
John B. Harper

Greensboro, N.C.
Alan I. Weinberg

Jacksonville, Fla.
Roy S. Fischbeck

Miami, Fla.
Glen W. Gilson, II

Nashville, Tenn.
Richard J. Neubauer

Southwest Region

Regional Counsel
William B. Riley

Deputy Regional Counsel (Criminal Tax)
Michael W. Bentley

Deputy Regional Counsel (General Litigation)
Charles L. McReynolds, Jr.

Deputy Regional Counsel (Tax Litigation)
David L. Jordan

Assistant Regional Counsel (General Legal Services)
Gary A. Anderson

Regional Director of Appeals
Ralph F. Shilling

District Counsel:

Dallas, Texas
Kenneth A. Little

Denver, Colo.
George G. Young

Houston, Texas
Harold Friedman

New Orleans, La.
George H. Becker

Oklahoma City, Okla.
Walter O. Johnson

Western Region

Regional Counsel
Emory L. Langdon

Deputy Regional Counsel (Criminal Tax)
J. Richard Murphy, Jr.

Deputy Regional Counsel (General Litigation)
Fayette G. Taylor

Deputy Regional Counsel (Tax Litigation)
Thomas F. Kelly

Assistant Regional Counsel (General Legal Services)
Robert J. Wilson

Regional Director of Appeals
Ralph F. Albrecht

District Counsel:

Los Angeles, Calif.
Joseph O. Greaves

Phoenix, Ariz.
Roger Rhodes

Portland, Ore.
Henry R. Snyder

Reno, Nev.
S. Clay Freed

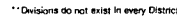
Salt Lake City, Utah
Richard A. Jones

San Diego, Calif.
Donald W. Wolf

San Francisco, Calif.
James Booher

Seattle, Wash.
Richard J. Shipley

Honolulu Area Office, Attorney-in-Charge
John T. Lyons



WESTERN REGION

WA: Seattle
OR: Portland
MT: Helena
ID: Boise
NV: Reno
CA: San Francisco, Fresno, Los Angeles, San Diego
UT: Ogden, Salt Lake City
WY: Cheyenne
CO: Denver
AZ: Phoenix

MIDWEST REGION

ND: Fargo
MN: Aberdeen
WI: St. Paul, Milwaukee
IA: Des Moines
NE: Omaha
MO: Kansas City
KS: Wichita
OK: Oklahoma City
TX: Little Rock, Dallas, Austin, Houston, New Orleans
LA: New Orleans

CENTRAL REGION

MI: Detroit
IN: Indianapolis
OH: Cincinnati
VA: Martinsburg, Parkersburg
WV: Parkersburg
KY: Louisville

NORTH-ATLANTIC REGION

MA: Boston, New York, Albany
RI: Providence
NY: Buffalo, New York, Albany
NJ: Newark, Philadelphia
DE: Wilmington, Baltimore
MD: Washington D.C. (National Office)

MID-ATLANTIC REGION

PA: Philadelphia
NJ: Newark
DE: Wilmington
MD: Baltimore
VA: Richmond

SOUTHWEST REGION

TX: Dallas, Austin, Houston, New Orleans
LA: New Orleans

SOUTHEAST REGION

NC: Greensboro
TN: Nashville
GA: Atlanta
SC: Columbia
MS: Jackson
AL: Birmingham
FL: Jacksonville
MI: Miami

Legend

- District Boundary
- ★ National Office, Washington, D.C.
- ★ District Council, Washington, D.C., and District Council, Foreign Operations
- ★ Regional Commissioner and District Director; Regional Council and District Council
- District Director
- District Council
- ⊙ District Director and District Council
- Service Center
- ▲ National Computer Center (Martinsburg, W. Va.)
- ◆ Data Center (Detroit, Mich.)

Alaska (Included in Western Region): Anchorage

Hawaii: Honolulu

Puerto Rico: San Juan

Virgin Islands: St. John's

